

HEAVY FIGHTING AND CASUALTIES.



CANADA

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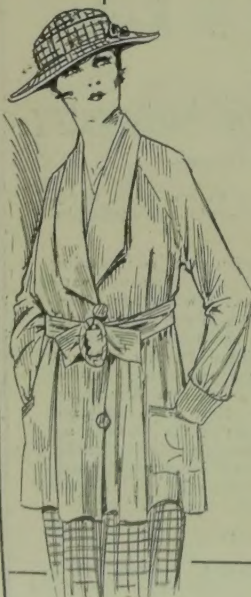
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CANADA

No. 592.

SATURDAY, MAY 12, 1917.

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A HELPING HAND.



[Record Press]

IN ENGLAND: MEMBERS OF THE CANADIAN FORESTRY CORPS PLANTING POTATOES.

[Photograph.]



[Canadian Official]

IN FRANCE: CANADIANS HELPING OUT A LORRY ON A SHELL-BATTERED ROAD ON VIMY RIDGE.

[Photograph.]

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The Editor will be glad to consider contributions giving expression to views on matters of general interest affecting the political or economic relations between the Dominion and the Mother Country. When payment is desired the fact should be stated. Although verse is occasionally published, it is not specially desired, and is not paid for.

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THE IMPERIAL CONFERENCE I

THE summoning to London at this time of representatives of the self-governing portions of the Empire and of India was in itself a landmark in the history of the Empire. They have participated with the Ministers of the Crown at Home in considering some of the most vital problems concerning our islands and our far-flung continents. Their decisions and the action to be taken upon them bid fair to usher in a new and a broader era of Imperial development and responsibility. What has been the exact nature of the deliberations of the inner Imperial War Cabinet it is not given us to know, save where the veil of secrecy is lifted on such an important matter as the adoption of Imperial Preference. The larger body of statesmen forming the Imperial Conference have given us some idea of the scope and weight of the subjects they have discussed by issuing a synopsis of their conclusions on the eve of ending their labours.

The members of the Conference fittingly took the opportunity on Thursday of last week to proceed to Windsor to present an address to the King. In this address, read by Sir Robert Borden, reference was made to the part they had taken in reviewing "the measures necessary to a victorious conclusion of the conflict in which we are engaged," and in considering "the steps that may be required to ensure that the fruits of victory may not be lost by unpreparedness in times of peace, and so to develop the resources of the Empire that it may not be possible hereafter for an unscrupulous enemy to repeat his outrages upon liberty and civilisation." In his reply, the King expressed his confidence that "the result of your

deliberations will be of great and lasting advantage, not only in helping to bring the present war to a victorious conclusion, but to ensure that when peace is restored we may be found prepared for the tasks which then await us in the organisation of the resources of the Empire, with a view of rendering it more self-sustaining and in strengthening the ties that knit together all parts of my Dominions." His Majesty also expressed anew the pride and satisfaction felt by him in the magnificent contributions in men, munitions, and money made by all parts of the Empire. "May this comradeship in the field, this community of suffering and sacrifice," was his Majesty's aspiration, "draw together still closer than ever all parts of my Possessions, establishing fresh bonds of union that will endure to our mutual advantage long after the war and its horrors have passed away!"

In the nature of the case, it has been to the Imperial Cabinet, and not the Conference, that the discussion of the most pressing problems has fallen. The latter body has been concerned rather with future developments than present needs. Wide questions of the greatest importance have come within their survey, and the Colonial Secretary very properly remarks as being worthy of note that in every case the decision of the Conference was unanimous; on no occasion was it found necessary to take a division or to withdraw a motion because agreement could not be reached.

The constitutional framework and machinery of the Empire has perhaps bulked most largely in the public eye in considering the future. It comes, however, as no surprise to find that the Imperial War Conference is of opinion that the readjustment of the constitutional relations of the component parts of the Empire is too important and intricate a subject to be dealt with during the war, and that it should form the subject of a special Imperial Conference—at which India should again take its place—to be summoned as soon as possible after the cessation of hostilities. At the same time, the view is recorded that—

Any such readjustment, while thoroughly preserving all existing powers of self-government and complete control of domestic affairs, should be based upon a full recognition of the Dominions as autonomous nations of an Imperial Commonwealth, and of India as an important portion of the same, should recognise the right of the Dominions and India to an adequate voice in foreign policy and in foreign relations, and should provide effective arrangements for continuous consultation in all important matters of common Imperial concern, and for such necessary concerted action, founded on consultation, as the several Governments may determine.

The resolution with regard to the Constitution of the Empire was, we are told, made the occasion for striking expressions by the various speakers of attachment to the Monarchical institutions of the Empire, and their value for the preservation of Imperial unity. In the words of one of the speakers: "The Monarchy is the keystone of the Imperial arch."

The next most prominent subject before the Conference was discussed, so far as public interest is concerned, by the announcement of Mr. Lloyd George and Mr. Bonar Law that the principle of Imperial Preference had been accepted by the War Cabinet. The Conference, on its part, before whom it came as an agreed resolution, records the conviction that the time has arrived when all possible encouragement should be given to the development of Imperial resources, and especially to making the Empire independent of other countries in respect of food supplies, raw materials, and essential industries. With these objects in view, the Conference expresses itself in favour of:—

(1) The principle that each part of the Empire, having due regard to the interests of our Allies, shall give specially favourable treatment and facilities to the produce and manufactures of other parts of the Empire.

(2) Arrangements by which intending emigrants from the United Kingdom may be induced to settle in countries under the British flag.

In addition, the Conference commends the proposed increase of the Board of Trade service of Trade Commissioners, and recommends co-operation, especially for the promotion of inter-Imperial trade.

The lessons of the present war as regards Imperial defence cannot, of course, be fully read until its conclusion; but the Conference has by no means shelved the question. It recommends that the Admiralty be requested to work out

May 12, 1917

immediately after the conclusion of the war what they consider the most effective scheme of naval defence for the Empire for the consideration of the several Governments, and calls attention to the importance of developing an adequate capacity of production of naval and military material, munitions, and supplies in all important parts of the Empire (including the countries bordering on the Pacific and Indian Oceans), where such facilities do not presently exist. The assimilation on an Imperial basis of military stores and equipment and of the ordnance personnel is also recommended. The experience of the war has also convinced the Conference that the safety of the Empire and the necessary development of its component parts require prompt and attentive consideration, as well as concerted action, with regard to (1) the production of an adequate food supply and arrangements for its transportation when and where required, under any conditions that may reasonably be anticipated; (2) the control of natural resources available within the Empire, especially those that are of an essential character for necessary national purposes, whether in peace or in war; (3) the economical utilisation of such natural resources through processes of manufacture carried on within the Empire.

NOTES OF THE WEEK.

The "Miscellanea" of the Conference. The "miscellanea" of the Conference are of varying degrees of interest and importance. The recommendations include the acceptance of the principle of reciprocity of treatment between India and the Dominions in regard to Indians; the constitution by Royal Charter of an Imperial War Service Commission; the establishment in London of an Imperial Mineral Resources Bureau; the review of the present system of double income taxation; and the protection of soldiers on leave from "the serious evil that exists" in the streets, the neighbourhood of camps, and other places of public resort.

The Conference, too, while expressing to Earl Grey its deep appreciation and warm thanks for the great interest that he has taken in the proposal to secure the Aldwych site, and to erect thereon a building suitable for the purposes of the Dominions, considers that it is not practicable to proceed under existing conditions or in the immediate future.

The Fruit of Vimy Ridge.

Although they have suffered a temporary check since taking Fresnoy, the Canadians are driving the Germans back, and taking their full share in the breaking of the boasted Hindenburg Line. The long casualty lists which occupy so many pages of *Canada* this week bring only too closely home the price at which these successes have been won. But though there may be a grip at their hearts, Canadians will set their teeth all the more grimly in their determination to see this struggle through to a victorious end.

The fruit of Vimy Ridge has not fallen to the Canadians alone. They have the satisfaction of knowing that they have changed the whole strategic situation in the West. As the *Times* points out:—

"The storming of Vimy Ridge gave Sir Douglas Haig positions on which the security of the German defences in the whole Lens-Arras region, and south to Quéant, rested. Since then, for the first time in the whole Western war, the British troops have had the advantage of position. . . . Since then the Germans in this region have not been able to trust to their entrenched lines. The defence in which they are compelled to put their trust is the defence of their men. The loss of Vimy broke for the German High Command their ramparts of earth and steel and concrete. Instead, they have now to oppose to the onset of the British Armies, in counter-attack, the flesh-and-blood ramparts of their men. . . . The German losses are enormous. This is the price that the enemy has to pay for the loss of Vimy Ridge. By so much, day after day, his man-power is nearer depletion. By so much, day after day, the Armies of Great Britain draw towards victory."

Migrations from Canada

The figures recently published in Canada concerning emigration to the United States show that last year there was the heaviest drain on record, the emigration figures reaching 117,000. This, of course, is a drain on her population which Canada can ill afford. In days gone by there was a large exodus of younger people from Canada to the

States, especially from the Province of Quebec, owing to the higher wages paid by American factories; but, with the insistent demand of Canadian munition works for labour, some other reason must be found for the large migration figures before us.

Part of the total may have been made up by unpatriotic men who were anxious to remove themselves from the voice of the recruiting sergeant. The entry of the United States into the war should, therefore, stop this migration, and, as the new poll tax of \$8 a head levied by the United States on foreigners will apply to emigrants from Canada, this also may help to check substantially this undesirable drain on the Canadian population.

Canada Wants British Films.

In the course of his recent address at the Aldwych Club to British business men and manufacturers, Mr. Bruce Walker dwelt upon the influence of literature on national life, and deplored the lack of circulation of British magazines and business advertising propaganda throughout Canada. The American-edited product is to be found on every bookstall and in every village newspaper shop. Its circulation is immense and increasing, "not because we prefer it, but because we have no choice in the matter." "Nine-tenths of our purchasers," said Mr. Walker, "would prefer to read articles tinged with British sentiment and stories founded upon the social life and surroundings of the Motherland."

This week brings us further complaints from Canadians as to the growing influence of the American-made film upon the young people of the Dominion. Canadians want to see—and ought to see—British-made pictures illustrating British subjects. Educational authorities are tireless in urging that there could be no better or more popular means of knitting the Empire together than is afforded in the object lesson of the film theatre. In the United States it is claimed that the picture show business is now its third largest industry. Though not a subject for the agenda of an Imperial Conference, we hope that some systematised effort will be made without delay to establish the circulation of every type of British propaganda throughout Canada and among all the English-speaking peoples of the Empire. As far as the circulation of British magazines and literature is concerned, the Post Office authorities can help matters right away by revising their postal and parcel rates.

The Family Physician in Khaki.

In the composition of the Canadian Overseas Forces nothing was more remarkable than the number of the professional classes and trained business men who flocked to the Colours at the first call. Very many of them gave up responsible and lucrative positions to do so. Of course, there were degrees in the amount of the sacrifice made. The well-to-do lawyers and business men were in most cases able to arrange for partners or managers to carry on.

In the case of many of the older officers of the Canadian Army Medical Corps in particular, no doubt the personal outlook after nearly three years' absence from their normal course is very serious. Compared with the business man, the work of the physician or surgeon is more intensely of a personal nature. The practice he has built up is due to professional ability and personality, and he cannot leave his patients in the hands of a *locum tenens* for an indefinite period without grave risk that upon his return he may find his old patients reluctant to leave the medical adviser to whom they have now become accustomed. Many such men who have "done their bit" at the front are still—without grumbling—occupying minor positions and earning far less than their fees in the old home practice with a daily increasing prospect of having to build up a new practice on their return to their home. The C.A.M.C. has done noble work in this war, and when we offer our meed of praise to its work as an organisation we shall do well to remember and appreciate the great self-sacrifice of a large proportion of its personnel.

HEAVY FIGHTING.

Canadians Capture and Lose Fresnoy.

At the end of last week there was heavy fighting on the Canadian front in the neighbourhood of Fresnoy, which was taken on Thursday, May 3.

On that date Sir Douglas Haig's morning report stated:—"Heavy fighting is taking place all along the front from the Hindenburg line south of the Seneffe River to the Acheville-Vimy road. Our troops are making progress, and have already captured a number of strong hostile positions." At night he reported:—"Fierce fighting has taken place throughout the day from west of Quenast to north of Fresnoy, four miles east of the village of Vimy. The enemy has again employed large reserves of men and guns, and has delivered repeated counter-attacks practically along the whole battle front. These hostile forces have suffered heavily from our concentrated artillery and machine-gun fire both while assembling prior to attack and during the actual assault. On the left of the battle front we have captured the village of Fresnoy and the enemy's positions south and north of the village on a front of two miles."

On Friday, May 4, the Field Marshal reported:—"The village of Fresnoy and our positions which we had captured north and south of it were subjected to severe hostile counter-attacks yesterday evening. All our positions in this neighbourhood were maintained and the enemy repulsed."

On Saturday morning he reported further progress in the neighbourhood of Fresnoy; and on Sunday night mentioned that during the day a party of the enemy had attempted to approach one of our posts south of Acheville, but was driven off.

A Very Gallant Feat.

Mr. Philip Gibbs, the special correspondent of the *Daily Telegraph*, writing on the Thursday, said:—

"Northwards we stormed and won long trenches running up from Oppy to Arleux, and most necessary for further progress, linking up with the Canadians, who made a great and successful attack upon the village of Fresnoy just south of Acheville. I know more about the fighting here than at other parts, and it was certainly a very gallant feat in the face of the many difficulties of the ground, and a most savage fire. They completely surrounded the village and caught its garrison in a trap from which they had no escape. After brief fighting with bombs and bayonets the survivors surrendered, to the number of eight officers and about 200 men belonging to the 15th Reserve Division of Prussians. What made them sick and sorry men is that two of their battalions had just arrived in high spirits, having been told that the troops in front of them were weak, and they were ordered to attack Arleux this morning. The Canadians attacked first, and by six o'clock these Prussians were sadder and wiser men."

Canadians' Fresh Laurels.

Mr. H. Perry Robinson, the special correspondent of *The Times* and *Daily News*, said:—

"The largest number of prisoners yet reported were taken in the village of Fresnoy, which was captured by the Canadians, who added fresh laurels to those already won in the battle of Arras. The village was very strongly defended by machine guns and wire. While these temporarily held up the troops attacking the village frontally, those on both sides pushed on to the right and left, and after some sharp fighting among the ruins 200 men and eight officers surrendered."

"The prisoners taken at Fresnoy came from the 16th, 20th and 69th Regiments of the 15th Reserve Division, and they state they had been brought to Fresnoy for the purpose of a counter-attack with a view to attempting to recover the village of Arleux, which was to be made this morning. Our attacks, however, anticipated theirs, and when one of their officers after capture learned that to-day's attack was made by the Canadians, the same troops as took Vimy Ridge on the 9th, and then Arleux five days ago, he was incredulous, saying it was impossible the same troops could make such a series of attacks."

"When these prisoners had been got back to the first clearing cage in the rear, which is close by one of our casualty stations, the enemy suddenly began shelling the neighbourhood at long range. Both hospital and prisoners' cage had to be cleared out to another locality."

Fresnoy Retaken by Germans.

On Tuesday night Sir Douglas Haig reported:—"Heavy counter-attacks were made by the enemy early this morning upon our position in the neighbourhood of Fresnoy. The first of these succeeded in gaining a foothold in our trenches north-east of the village, but the ground lost was shortly afterwards regained by our counter-attack. Later in the morning a second attack in force was delivered by two fresh German divisions east of Fresnoy. On the right of the front attacked the enemy's troops were repulsed with heavy casualties, and our positions were successfully maintained. On the left, after a fierce resistance, our troops were compelled to withdraw from Fresnoy Village and Wood." Some ground has since been regained.

The German official report claimed over 200 prisoners and six machine-guns thus far.

WITH THE CANADIANS.—I.

The Attack on Fresnoy.

From "CANADA'S" Special Representative.

Sir Julian Byng addressed a striking message to the Canadian Corps, on May 3, "expressing to all ranks the pride I feel in commanding the Canadian Corps." The occasion for this well-merited encomium to his corps was the advance through Arleux and Fresnoy on Thursday morning, May 3. This Canadian advance was a portion of the larger movement by General Haig on a 15-mile front—the Canadians occupying the extreme left of the attack. This advance was one of the most hotly contested of the war. The Germans were ready, and had brought up many fresh divisions, and although the amount of ground gained was small, except on the two flanks, great losses were inflicted on the enemy.

No troops engaged on that day did better than the Canadians, and no higher praise than this could be desired. They maintained their proud tradition, and achieved and held their objective in spite of the readiness of the enemy, who had assembled fresh troops for an attack on the Canadians.

Training and Preparation.

By great good luck I happened to learn on Wednesday, May 2, that early next morning there would be an attack.

The secret of the success lies in training and preparation. The Canadian commanders quickly realised the importance of training the men to meet the condition of warfare under novel changes and varying situations. The trench warfare schools instituted by Canadians were soon copied by the British and the French.

In preparation they were equally careful and thorough. It has already been told how the successful storming of the Vimy Ridge was anticipated and insured by the preliminary work done with plans and models. Just as careful preparation, though not on so large a scale, was made for the attack on Arleux and Fresnoy, and the generals scrutinised reports and aerial photographs with the minutest care to be sure that all avoidable impediments to success had been removed, and I perceived that they were quite as anxious about the preliminary artillery preparation on their flanks as on their own fronts, so that their own men having gained their objectives should not be left in the air.

It was a very interesting study to watch the working of the mind of a certain General of Division just on the eve of an important attack. During all that day there was a fatherly concern obvious in this general's mind. He was thinking of his men rather than of the Brigadiers. All the preparations were completed, and he was anxious that no unexpected incident should arise which might add to the difficulties of the work in front of them. The attack was timed to take place just before dawn, and when at about 11 p.m. the German guns became active, he rightly, as events proved, guessed that the foe was ready and alert. To me it seemed only the same nightly "strafe" I had heard when visiting other divisions, but the General more accurately diagnosed the symptoms.

Aeroplane Bombs.

My civilian ear was again at fault a short time afterwards when sitting in the General's hut, he opened his eyes, at a sound that conveyed no meaning to me. "Bombs," he said, and at the second explosion he was outside the hut making inquiries and learning that a Boche plane was bombing in the neighbourhood. As our own guns were firing all this time, and the Huns were busy with theirs, the explosion of the smaller aeroplane bomb was not instantly noticeable to a civilian's ear. I turned in after this to snatch an hour's sleep, as I would be called at 1.30 to accompany some of the staff to a vantage point nearer the front, where we could witness the attack.

My quarters were in a dug-out some 30 ft. deep cut in the chalk, and reached by an almost perpendicular stairway—a dark and gloomy place to sleep in, but no doubt a very attractive haven when heavy shells were coming over.

It was difficult for a moment to realise where I was when the orderly, with a candle, touched my shoulder, saying, "1.30, sir," but I soon climbed out of my dungeon and stood blinking on the surface under a clear sky and an almost full moon. Equipped with steel helmet, gas bag, and binoculars, I started with the party on our tramp, wondering what vicissitudes would befall us on the way, as I had traversed the ground the day before and found it necessary to pick one's steps very carefully in daylight. The whole of the country is pocked with shell holes, some 15 ft. deep, with green water at the bottom, and wire is everywhere. Wide belts of wire entanglements, rusty but still effective, were still *in situ*, and the passages through these were not easily seen even by moonlight. The ground was hard and dry, otherwise walking would have been most laborious and difficult. The first part of our journey was easy, as we walked between the lines of the little tramway by which the wounded were so soon to be comfortably and easily rolled down.

(Continued on page 161.)

CASUALTIES TO OFFICERS : CANADIANS AND ANGLO-CANADIANS.

(Canadian Infantry, unless otherwise stated.)

Killed.

Bell, Lieut. R. F., N.S. Regt.
Campbell, Maj. K. L. T., M.C.
Cooper, Maj. C. E., M.C.
Cumming, Lieut. J. D.
Edwards, Lieut. J. E., Engrs.
Hartney, Lieut. J. C., Man. Regt.
attd. R.F.C.
Jackson, Lieut. H.A.L.C.
McDonald, Lieut. H. D., Art.
MacDonald, Lieut. J. R.
Mackintosh, Maj. A.
McMurry, Maj. E. O., attd.
R.F.C.
Mason, Lieut. H. D., attd.
R.F.C.
Pearce, Lieut. G. MacK.
Primmer, Lieut. V. R., Div.
Anm. Col., attd. R.F.C.
Powell, Lieut. R. B.
Rand, Lieut. E. A.
Taylor, Lieut. R. W.
Trimmer, Capt. A. S.
Vickery, Lieut. G.
Wallace, Lieut. J. H., N. S. Regt.
Whittaker, Lieut. C. K., C.F.A.
Williams, Lieut. W. G.

Previously Reported Wounded and Missing, Now Reported Killed.

Ashplant, Maj. W. N.

Previously Reported Missing, Now Reported Killed.

Elliott, Lieut. W. M.
Rogers, Lieut. G. R.,
C.F.A., attd. R.F.C.

Died of Wounds.

Bush, Lieut. W. C.
Jackson, Lieut. G. O.
Kent, Capt. S. H., M.C.
Lister, Lieut. W. R., Western Ont.
Regt.
Thomas, Lieut. D. E.

Previously Reported Wounded, Now Reported Died of Wounds.

Harris, Hon. Capt. and Chapl.
W. H. F., C. Inf. Brig. Hdqrs.
Hetherington, Lieut. H., Man. Regt.
Kift, Lieut. W. K.
Robertson, Lieut. S. C., M.C.,
Alberta Regt.

Wounded.

Andrew, Lieut. P. J. A.
Ansell, Lieut. P. S.
Armstrong, Lieut. E.
Beckett, Capt. R. M.
Bieler, Lieut. E. S., Art.
Borden, Lieut. A. D.
Christy, Lieut. A. B.
Collins, Major F. K.

Compton, Lieut. W. A. G., C.F.A.
Copp, Lieut. J. P.
Crosby, Lieut. T. G.
Ivans, Lieut. G. T.
Perris, Lieut. G. C., Mach. Gun Co.
Gerrine, Lieut. W. J.
Harrover, Capt. G., M.C.
Hayward, Lieut. R. H., Man. Regt.
Hocking, Lieut. G. E.
Jones, Lieut. C. B. F.
Keefer, Lieut. K. P.
Kelly, Lieut. A. C.
Lawson, Lieut. G. W.
Lawson, Capt. R. G.
Lewis, Lieut. R., N.S. Regt.
McConnell, Lieut. W. B.
McDonald, Lieut. J. A., M.C.
MacDonald, Capt. R. H., C.A.M.C.
McDougall, Lieut. H. A.
MacFie, Lieut. F. D.
McGregor, Lieut. N. MacA., M.C.
McLachlin, Lieut. M. H., Eastern
Ont. Regt.
MacPherson, Major M. A.
McRae, Lieut. J. A.
Mathewson, Major S. J.
Montgomery, Lieut. L. C.
Morgan, Lieut. H. J. G., Mach.
Gun Co.
Seale, Lieut. P.
Patterson, Lieut. S. F.
Puthado, Lieut. E. R., C.F.A., attd.
R.F.C.
Punch, Lieut. E. A. P., C.F.A.
Punch, Lieut. C. M., C.F.A.
Reid, Lieut. A. M., Engrs.
Robertson, Lieut. S. C., M.C.
Rollit, Lieut. A. A.
Romeril, Capt. W.
Secord, Major J. C.
Smyther, Lieut. C. S., C., N.B.
Regt.
Steel, Lieut. R. J.
Stone, Lieut. R. S., attd. R.F.C.
Torkington, Lieut. J. S., N.S. Regt.
Vickers, Lieut. D. O., R.C. Regt.
Wallace, Capt. A. H., C.A.M.C.
Wallace, Capt. H. C., C.A.M.C.
Weare, Lieut. C., N.S. Regt.
Weaver, Major C. Y.
Welch, Lieut. W. F.
Wells, Lieut. C. A.
West, Lieut. A. M., Engrs.
Weyman, Major E. C.
Wideman, Major M. F.
Youngman, Lieut. F. T. H.

Missing, Believed Killed.

Pope-Hennessy, Lieut. H.

Wounded and Missing.

Ladler, Lieut. J.

Previously Reported Missing, Now Reported Wounded and Missing.

Dempsey, Lieut. J. D.
Missing.

Allen, Capt. A. S., M.C., attd. R.F.C.
Black, Capt. D. C.
Campbell, Lieut. W. A., attd. R.F.C.
Douglas, Lieut. T. B.
Graves, Lieut. C. L., attd. R.F.C.
Nicholson, Lieut. C. L., Pion., attd.
R.F.C.
Rathbone, Lieut. G. H., attd. R.F.C.

Previously Reported Wounded and Missing, Now Reported Prisoner.

Lumsden, Lieut. A. C.

OFFICERS KILLED AND DIED.**Overseas Military Forces of Canada.**

Of the officers reported killed or died this week, Lieut. Bush came from Tamworth, Ont.; Lieut. Hartney, Regina; Lieut. Hetherington, Winnipeg; Lieut. Kift, Cannington, Ont.; Lieut. H. D. McDonald, Portland, N.B.; Lieut. J. R. MacDonald, Alexandria, Ont.; Major Mackintosh, Vancouver; Lieut. Mason (attd. R.F.C.), Port Hope, Ont.; Lieut. Rand, New Westminster; Lieut. Rogers, Kingston; Lieut. Wallace, Kennetcook, N.S.; Lieut. Whittaker, Lethbridge.

MAJOR W. N. ASHPANT (killed) was formerly City Engineer of London, Ont., and was in the 7th Fusiliers. He was a brother of Alderman H. B. Ashplant, and had previously been wounded.

LIEUT. GUY A. BECK (killed on April 9) was formerly in the Canadian Bank of Commerce, Toronto, and belonged to the 12th York Rangers.

LIEUT. R. F. BELL (killed) had a ranch at Macleod, and was formerly in the Claresholm Squadron of the 23rd Alberta Rangers.

MAJOR KENNETH L. T. CAMPBELL, M.C. (killed), was a son of Mrs. F. S. Campbell, of Aurora, Ont., and was well known in Toronto, having served in the 2nd Queen's Own Rifles. He was harvesting in Saskatchewan when the war broke out, and became a sergeant soon after enlisting. He had been twice wounded.

LIEUT. A. S. CHURCHILL (killed) was in the Bank of Nova Scotia, Windsor, N.S.

MAJOR CHARLES EDWIN COOPER, M.C. (killed), was born near Alcester, Warwickshire, and was taken to Canada by his parents as an infant. He was the second son of Mr. Wm. Cooper, Toronto, and has three brothers in khaki. He left Toronto as a colour-sergeant, and was awarded the Military Cross in August, 1916, when a lieutenant. "He led his company with great dash in the attack, clearing an enemy strong point, and then pushed on to his objective, which he also cleared and consolidated. He set a fine example." He was 33.

LIEUT. J. D. CUMMING (killed) was formerly a captain in the Saskatchewan University O.T.C., Saskatoon.

LIEUT. JOSEPH PLIMSOLL EDWARDS, Engrs. (killed), was born on September 30, 1891, and graduated from the Royal Military College of Canada in 1912, in which year he received his commission in the Royal Canadian Engineers (Permanent Force), being promoted captain in 1915.

HON. CAPT. AND CHAP. W. H. F. HARRIS (died of wounds) was formerly chaplain to the 35th Central Alberta Horse, Red Deer.

LIEUT. J. C. HARTNEY, attd. R.F.C. (killed on May 1), was the third son of Mr. and Mrs. James Hartney, Toronto. He was born in Canada, and educated at Upper Canada College and the University of Toronto, of which he was a B.Sc. He came to England with the Canadian Infantry, and transferred to the Royal Flying Corps, and, while observing during an action, was killed instantaneously as the result of an aeroplane collision. Lieut. Hartney's brother, Capt. H. E. Hartney, R.F.C., was wounded on February 14, 1917.

MAJOR GORDON RUTHVEN HERON (killed on April 9) was assistant manager of the Dominion Bank, Winnipeg. When 18 he was awarded the Royal Humane Society's Medal for saving three lives.

LIEUT. STANLEY HORNSBY KENT, M.C. (died of wounds) left Gateshead for Canada only in 1913, and joined the Alberta Dragoons as a trooper early in the war, later receiving his commission in an infantry battalion. Some time ago he captured a German flag. He was awarded the Military Cross in March, 1916. "He led a wire-cutting party, which worked for six hours, and then headed an attacking party through the gap. In spite of heavy machine-gun and rifle fire, and bombing by the enemy, he inflicted severe loss on them. He has on two previous occasions led daring reconnaissances."

LIEUT. WILLIAM R. LISTER (died of wounds) was a son of Mr. Charles Lister, Dundee, Scotland, and was in the office of the Attorney-General for Alberta at Edmonton. He was 28.

MAJOR ERIC OGILVIE McMURTRY, attd. R.F.C. (killed while on patrol work in France on April 23), was the youngest son of Mr.



LIEUT. G. A. BECK
(Killed)



LIEUT. R. A. STALKER
(Killed)



LIEUT. N. E. WALKER
(Killed).
Photo: Lafayette.



LIEUT. A. C. KELLY
(Wounded)

and Mrs. S. A. McMurtry, of Montreal. He was born in Canada on June 28, 1894, and graduated from the Royal Military College of Canada, Kingston, in June, 1914. At the outbreak of war he took out a commission in the 3rd Victoria Rifles of Canada. In 1915 he came overseas with the 24th Battalion and served with them in France with the rank of major. On Jan. 1, 1917, he was transferred to the R.F.C. and went to France on April 18. His C.O. writes of him: "Although he had been with us such a short while, he had already proved his value, and I was hoping great things of him. His ability and personality at once endeared him to us all and gave him a very high place among us." Major McMurtry leaves a widow, Amy, daughter of Mr. and Mrs. F. W. Southam, of Montreal, and has two brothers at the Front, one with the Field Artillery and the other with the Canadian Siege Artillery.

LIEUT. R. B. POWELL (killed) belonged to Victoria, B.C., and was educated at the High School there. He was a barrister, and was well known as a tennis player. He won the championship of British Columbia on four occasions. He won the Scottish championship in 1908 and 1910, the Northern championship at Manchester in 1909, and was in the final of the doubles championship at Wimbledon (paired with Kenneth Powell, also killed in action) in 1910. Lieut. Powell was a member of Mr. Vallis Myers's team in South Africa in 1901-11, and in 1913 he captained the first Canadian team which competed for the Davis Cup. He had also defeated Max Decugis at Vienna, and represented the All-England Club against Germany. Lieut. Powell, who was 36 years of age, formerly belonged to the 50th Regt., Victoria.

LIEUT. LIESE CRADDOCK RAMSAY (killed) was the son of Mr. W. M. Ramsay, formerly manager of the Merchants' Bank of Canada, Montreal, and now manager of the branch of that institution in New York, and was himself in the employment of the Bank of Montreal, Edmonton.

LIEUT. STANLEY CURRIE ROBERTSON, M.C. (died of wounds), was ranching in the Cochrane district of Alberta for several years before he entered the employment of the Alberta Pacific Grain Company as a buyer. He was transferred to Saskatchewan and then enlisted in a Moose Jaw Battalion. He was first wounded some time ago, and was awarded the Military Cross in November last: "He led his bombing platoon with great skill and determination, recommitting and placing his men in positions of advantage. Later, he rescued a wounded officer and rendered valuable services in defending the left flank of the Brigade. He has on many previous occasions done very fine work."

LIEUT. GEORGE C. SMYTH (killed on April 12), was the only son of Mr. C. E. Smyth, Westmont, and was assistant accountant with Henry Birks & Sons, Montreal. He was at one time connected with the Montreal West-End Branch of the Bank of Montreal.

LIEUT. R. A. STALKER (killed at Vimy Ridge on April 9 while leading his platoon) received his commission on December 4, 1915, was wounded at Ypres on September 6, 1916, and returned to his battalion at the Front on December 6. Lieut. Stalker, who was 38 years of age, was a merchant in Prince Rupert, B.C., and was the second son of the late Mr. Robert Stalker, architect, London (England) and Ottawa. Before the war he was in the 68th Earl Grey's Own Rifles. He was very popular with his brother-officers and men, and leaves a widow and four children.

CAPT. ALFRED SYER TRIMMER, M.C. (killed), was awarded the Military Cross in March, 1916: "He led a party of bombers through the enemy's wire and inflicted severe loss on the enemy. Although wounded, he remained behind till all his men had got away from the wire." In September of the same year he was awarded a Bar "for coolness, bravery and great devotion to duty." Under heavy fire for two days, he, with the assistance of two of his platoon, carried out the special duties assigned to him in a most heroic manner."

LIEUT. GEORGE VICKERY (killed) was an Irishman by birth, and was for upwards of 15 years in the Royal North-West Mounted Police. He was a lieutenant in the Elbow River (Alberta) Squadron of the 15th Light Horse. He had previously been wounded.

LIEUT. NORMAN EDEN WALKER (killed on April 13) was the elder son of Mr. Charles Walker, manager of one of the Toronto branches of the Dominion Bank, and grandson of Dr. Z. Montizambert, C.M.G., Director-General of Public Health, Ottawa. Born in 1906, he was educated at Upper Canada College, and joined his battalion on its formation early in 1916. He was a very good friend, with all, and his company commander writes of him: "He was my senior subaltern, and his work was always of the highest order. In his death the unit has lost a most efficient officer, and we a dear and cheery friend."

Imperial Forces.

SEC. LIEUT. J. S. BLACK, R.F.C. (killed), was a sergeant in the Canadian Overseas Forces when he received his commission in September last.

SEC. LIEUT. R. V. COLCHESTER, Bedfordshire Regt. (killed), was a Canadian.

CAPT. RUSSELL ALEXANDER COLVIN, Argyll and Sutherland Highlanders (killed on May 1) came from Kamloops, B.C., and was 35.

PROB. FLT. OFFICER HOWARD E. GRUNDY, R.N.A.S. (died of injury), belonged to Winnipeg.

CAPT. WILLIAM BRUCE MACCULLOCH, H.L.L. (killed), was formerly in one of the Toronto branches of the Bank of Montreal.

SEC. LIEUT. R. B. MCGUIRE, Middlesex (accidentally killed), belonged to Orangeville, and was formerly in the Toronto University O.T.C.

FLT. LIEUT. DONALD MASSON, R.N.A.S. (killed), was a son of Mr. Robert Masson, merchant, Ottawa, and was a prominent athlete while at McGill University, Montreal.

REV. C. W. MITCHELL (died of wounds on May 3) had been an

Army chaplain over two years, most of that time in France. He was the son of Mr. Mitchell, Maple Bruce, Lennoxville, P.Q., and after a distinguished career at the University of Bishop's College, Lennoxville, where he afterwards became tutor (1901), he went to Emmanuel College, Cambridge, as an advanced student, and gained many prizes. He became assistant master at Merchant Taylors' School, and was ordained by the Bishop of London.

SUB-LIEUT. CLAUDE H. USBORNE, R.N.V.R. (died of injury), belonged to Vancouver.

SEC. LIEUT. NORMAN CAMPION WATSON, H.L.L. (killed on April 24), belonged to Glasgow, and received his business training in the Allan Line offices. Four years ago he joined the staff of the Canadian Bank of Commerce in Winnipeg. He was a keen Rugby football player.

OFFICERS WOUNDED AND MISSING. Overseas Military Forces of Canada.

Of the officers reported missing this week, Lieut. Graves comes from Woodstock, N.B.; Lieut. Nicholson, Hamilton; Lieut. Rathbone, Toronto.

CAPT. A. SPENCER ALLEN, attd. R.F.C. (missing), is a native of Yarmouth, N.S., and was in the Royal Bank of Canada at Halifax. He was awarded the Military Cross in September, 1916.

CAPT. D. CHRISTIE BLACK (missing) is a native of Glasgow and a M.A. and LL.B. of Edinburgh University. He was a barrister in Calgary when war broke out, and was wounded some time ago.

LIEUT. HENRY R. HAMMOND, C.F.A. (disgracefully wounded), is the son of the late Mr. H. C. Hammond, Toronto.

LIEUT. A. C. LUMSDEN (prisoner) formerly belonged to the 72nd Seaforth Highlanders, Vancouver. His address is Limburg a n Rahn.

Regarding Canadian officers reported wounded this week, the Canadian Red Cross Society, 1416, Cocksport Street, London, S.W.1, has received the following information (wounds and hospitals):—

Lieut. Andrew (gunshot wound right foot, slight), I.O.D.E. Hosp., London; Lieut. Ansell (gunshot wound right thigh and leg), 1st London Gen.; Lieut. Armstrong (gunshot wound right knee, left foot), No. 14 General; Lieut. Bieler (gunshot wound right leg), 1st London Gen.; Lieut. Borden (gunshot wound left shoulder), Military Hosp., Chatham; Lieut. Christy (gunshot wound right fingers), 4th London Gen.; Maj. Collins (gunshot wound legs and hands), No. 20 Gen.; Lieut. Compton (shell gas, slight), No. 8 British Red Cross; Lieut. Copp (gunshot wound scalp), 4th London Gen.; Lieut. Crosby (shell wound right leg and back), Duchess of Westminster's, Le Touquet; Lieut. Evans (gunshot wound leg, compound fracture tibia), No. 9 Red Cross; Lieut. Gerring (gunshot wound right thigh, slight), 1st London Gen.; Capt. Harrower (gunshot wound skull), No. 7 Stationary; Lieut. Hocking (gunshot wound scapula region), 4th London Gen.; Lieut. Jones (gunshot wound face), War, Reading; Lieut. Keeler (gunshot wound hand, arm, face and right leg, slight), War, Reading; Lieut. Kelly (gunshot wound abdomen), 34, Grosvenor Street; Capt. Lawson (gunshot wound right foot), War, Reading.

Lieut. McConnell (gunshot wound multiple), Duchess of Westminster's; Lieut. J. A. McDonald (gunshot wound, penetrating), No. 14 Gen.; Capt. R. H. MacDonald (gunshot wound left leg, severe), 4th London Gen.; Lieut. McDougall (gunshot wound left thigh), King's Coll.; Lieut. MacFie, No. 7 Stat.; Lieut. McGregor (gunshot wound left leg and right shoulder), No. 7 Stat.; Maj. McPherson (gunshot wound right leg), War, Reading; Lieut. McKee (gunshot wound right leg, slight), No. 24 Gen.; Lieut. Montgomery (gunshot wound, multiple), 1st North Gen.; Lieut. Morgan (gas wound), Military, Chatham; Lieut. Neale (gunshot wound legs), Military, Chatham; Lieut. Paterson (gunshot wound back and both legs), 1st London Gen.; Lieut. Pibbado (face, slight), 47, Roland Gardens; Lieut. Plunkett, at duty; Lieut. Purchas (gunshot wound face and hands), 1st London Gen.; Lieut. Reid (gunshot wound face), War, Reading; Lieut. Roliff (gunshot wound left arm), 2nd West Gen., Manchester; Capt. Romeril (gunshot wound head), 1st London Gen.

Maj. Secord (gunshot wound left arm), No. 14 Gen.; Lieut. Stone (gunshot wound right leg), 1st London Gen.; Capt. St. John, at duty; H. C. Wallace (gunshot wound left shoulder), Northumberland War, Gosforth; Maj. Weaver (gunshot wound cheeks), 4th London Gen.; Lieut. Welch, at duty; Lieut. West (gunshot wound left foot); Maj. Wideman (gunshot wound legs), 1st London Gen.; Lieut. Youngman (wounded, contusions back), 1st West Gen., Liverpool.

Imperial Forces.

SEC. LIEUT. H. J. Q. CAMPBELL, R.F.C. (wounded), was formerly a private in the C.A.S.C.

LIEUT. J. CORMACK, Seaforth Highlanders (wounded), formerly belonged to the Fort Garry Horse, Winnipeg.

FLT. SUB-LIEUT. ARTHUR P. HAYWOOD, R.N.A.S. (wounded), belongs to Toronto.

SEC. LIEUT. WM. HOGARTH, R.G.A. (wounded), came from Canada at the outbreak of war, and served with the Mountain Battery in Gallipoli, being wounded at Suvla Bay. He was afterwards transferred to a Siege Battery.

SEC. LIEUT. G. V. W. LAUGHTON, Northumberland Fus. (wounded), belongs to Toronto.

SEC. LIEUT. D. E. LOTHIAN, Seaforth Highlanders (wounded), was a private in the Canadian Forces when he received his commission in February, 1917.

FLT. SUB-LIEUT. J. J. MALONE, R.N.A.S. (missing), is the eldest son of Mr. and Mrs. E. J. Malone, of Regina. He enlisted in August, 1914, in the C.A.S.C., and subsequently received his commission in the R.N.A.S. His two younger brothers are serving in the Canadian Field Artillery.

SEC. LIEUT. H. S. PELL, R.F.C. (missing since April 6), is a Toronto architect, formerly a member of the Governor-General's Body Guard.

SEC. LIEUT. F. ROUX, R.F.C. (missing), was an acting sergeant in C.A.S.C. when he received his commission in August last.

SEC. LIEUT. P. SHERMAN, R.F.C. (missing), was formerly a private in the C.A.S.C.

FLT. LIEUT. KENNETH SLATER, R.N.A.S. (missing), is the son of Mr. R. N. Slater, of Ottawa, and nephew of Sir Percy Sherwood, C.M.G., Commissioner of Police.

SEC. LIEUT. F. MORTON-SMITH, Yorks and Lancs Regt. (wounded), belongs to Toronto.

CASUALTIES TO N.C.O.s. AND MEN: HEAVY CANADIAN LISTS

List of Saturday, May 5.

Killed

MONSTER RIFLES. Cameron, 709405 J.; Crouse, 709410 E.; Dovenager, 748905 A. W.; Dore, 709460 M. F.; Evestad, 740015 C. W.; Ferguson, 709410 J. E.; Galtley, 709226 R. A.; Gaspouche, 743505 C. J.; Hawkins, 709402 R. A.; Jackson, 741552 S. M.; McPherson, 709083 D.; Mann, 709100 P.; Nevers, 710084 L. Cpl. R. L.; Orle, 196775 F. H.; Richaud, 111438 J.; Tucker, 609410 T. R.; Womack, 743089 G. V.

33,983 Gur. R. F.; Turnbull, 307730 Act

Sgt. R. D. Hartland, 100278 Spr. W. J.; Murphy, 715729 Spr H. J.; Quinton, 477753 Spr. S. E.

MACHINE GUN COMPANIES. Allcock, 132823 L. Cpl. R.; Eadie, 456718 F. G.; Gay, 130223 F. N.; Gibson, 177290 G. W.; Jackson, 447001 E. L.; Stone, 417398 T.

INFANTRY. Adams, 26510 A. G.; Adshade, 261655 W.; Adthead, 1006145 Spr. R. P.; Ahlman, 703199 E.; Akhurst, 745322 A. L.; Alguire, 132911 W.; Allin, 907439 R. A.; Archibald, 754004 W.; Arnold, 6385 E. G.; Ascoli, 874052 H. A.; Ashcroft, 120950 E. Balleine, 889845 A. C.; Banks, 875259 H. F.; Bardell, 408059 Act. L. Cpl. H. B.; Barclay, 426204 F.; Bareham, 706057 G.; Barlee, 687628 R. F. H.; Barnes, 802568 T. J.; Barrett, 754059 F. A.; Barrie, 189351 J.; Bartlett, 552398 W. J.; Beaulieu, 748878 J. A.; Belding, 817009 H. D.; Bellamy, 63111 Co. Sgt.-Maj. J. H.; Bennett, 874914 J.; Bennett, 877516 W.; Bertram, 441855 Cpl. J. A.; Biddulph, 252010 A.; Bisset, 37609 R.; Blanchette, 252600 P.; Blandford, 628010 Sgt. A.; Blashill, 190193 H. A.; Bonenfant, 754094 W.; Booth, 796174 H.; Britton, 745936 W. A.; Brooks, 477109 J. H.; Brown, 730371 Spr. A.; Brown, 703253 L. H.; Brown, 739046 P. R.; Brown, 252315 S.; Brundage, 488319 L.-Sgt. C. L.; Brydon, 910893 J.; Bull, 784532 A.; Bullard, 748853 M. F.; Burke, 208026 Cpl. J. J.; Burton, 878013 W.; Burns, 124726 L.-Cpl. J. C.; Butler, 841897 C. A.

Calkin, 817236 H. W.; Cameron, 235114 C. E.; Campbell, 24705 J.; Campbell, 772071 J. G.; Carbonell, 477150 H. T.; Carnahan, 797106 J. T.; Carroll, 907328 J. J.; Cartwright, 139547 Sgt. T.; Caskey, 911443 M. S.; Cater, 622964 B. A.; Chaisson, 712624 W.; Chenier, 814814 O.; Cherry, 712335 F. S.; Clark, 202155 D.; Clark, 437805 E. J.; Clark, 189498 L.; Copland, 841919 G.; Cobley, 875054 G.; Cook, 414551 L.-Cpl. H. W.; Cope, 477195 S. J.; Corbett, 878426 C.; Corcoran, 464413 J. B.; Cornick, 208443 S. F.; Cramer, 797213 J. S.; Crozier, 132172 Act. L.-Cpl. H. T.; Cunningham, 469154 Sgt. G. A.; Cunningham, 223245 H.; Currie, 874993 J. Dalton, 712343 J. P.; Davidson, 875040 J.; Davis, 24471 O. C.; Davis, 201033 W.; Day, 443232 A. C.; Day, 219477 J.; De Mill, 540352 F.; Desrochers, 416130 H. B.; Dewhurst, 484613 T.; Dickie, 252050 T. H.; Dixon, 132489 G.; Dixon, 657126 W.; Dole, 648994 T.; Doughty, 739660 A.; Douthwaite, 874200 E. E.; Drzewicki, 214142 C.; Dunbar, 644746 B. M. D.; Dunn, 823542 W. J.; Durance, 124090 E.

Edwards, 204115 L.-Cpl. A. D.; Endress, 208345 Act. L.-Cpl. R. F.; English, 415997 E.; Enkel, 417778 A. C.; Eslinger, 817470 A.; Estey, 445448 R.

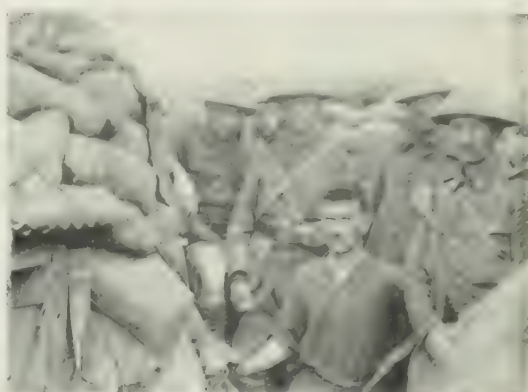
Fairhurst, 766813 E.; Fancy, 734208 J. B.; Farmer, 126456 E. W.; Farrell, 478589 C.; Fay, 735820 I. L.; Finlayson, 713041 J. P.; Fitzhenry, 5964 Spr. J.; Fletcher, 132790 S.; Forbes, 703866 Sgt. A.; Foster, 733322 A. L.; Foster, 830444 C.; Fowler, 460060 Cpl. H.; Fowler, 624642 W. V.; Fulford, 36168 O. E. Galbraith, 875112 A.; Gallagher, 488956 E. T.; Geudens, 120665 C. J.; Gibson, 911966 J. G. W.; Gilbo, 207925 W. F.; Gill, 746209 H. S. S.; Gill, 757895 R. R.; Gillis, 715430 D.; Girdler, 213277 W.; Glew, 104248 G. W.; Godchere, 199199 T.; Goodwin, 24360 Sgt. T. A.; Gorrell, 404354 Cpl. R.; Gowans, 183923 W.; Gray, 841531 W.; Green, 204167 W. W.; Greens, 223491 R. L.; Griffiths, 478737 J. H.

Hachey, 444745 G. H.; Haddon, 253130 R. G.; Hale, 404357 C.; Hancock, 123521 Act. Cpl. J. J.; Hanna, 186131 G. W.; Hanson, 707103 L.; Harding, 889804 J. H.; Hart, 132979 W.; Hawes, 474124 W. R.; Hawkins, 24724 W. C.; Hayes, 469283 W. D.; Hazen, 703840 C. T.; Heatherington, 204712 G. R.; Hebden, 401535 W.; Hedges, 141469 F. J.; Hilton, 442684 Spr. C. F.; Hinchcliffe, 67863 Sgt.-Maj. F. W.; Hindes, 132818 L.-Cpl. A. G.; Hobden, 757081 F. M.; Hockley, 447717 H.; Hodge, 442396 P.; Hollowell, 907620 W. S.; Holroyd, 292217 D. E.; Horner, 291875 J. R.; Howe, 430671 L.-Cpl. A. W.; Howe, 874414 R. J. R.; Hughes, 213168 T.; Hulbig, 252667 F. H.; Hume, 455121 J.; Humphreys, 622632 Sgt. J.; Hunter, 622209 Sgt. H. R.; Huntley, 207781 F.; Hutchings, 455358 A.

Iglesdesen, 435252 A. R.; Jackson, 637154 S. M.; Jacobs, 907177 A. E.; Jenkins, 657204 E.; Jennings, 703930 A.; Johnston, 478523 L.-Cpl. D.; Johnston, 124029 F.; Juett, 446342 L.-Cpl. D. W. Kearns, 457178 Act. Sgt. R.; Kelly, 189428 J. H.; Kelsey, 681385 H. D.; Kenny, 477490 Act. L.-Cpl. R.; Kent, 781449 W. C.; Kerr, 402653 Sgt. D.; Kerr, 907753 J.; Kinch, 174315 F. H.; Kingsley, 457137 L.-Cpl. C. E.; Kirby, 703757 E. V.; Kiss, 437510 A. G.; Kissick, 887328 P.

Lacroix, 805420 J.; Lacroix, 447876 L. S.; Lathi, 441835 G.; Law, 477520 L.-Cpl. S. W.; Lawrence, 253110 A. J.; Le Clair, 26352 Sgt. J.; Le Clair, 712115 L.; Ledger, 8287 Cpl. H.; Legge, 406632 A.; Lehman, 472833 W. P.; Leslie, 823733 R.; Lincard, 733070 A.; Long, 151033 J. W.; Loup, 25742 A.; Lovell, 907573 A.; Lovett, 841724 D.; Lowe, 823791 C.; Lowe, 151796 S. V.; Lyne, 478893 Cpl. N. J.

Mac Askill, 44466 C.; Mac Avery, 719446 P. A.; Mac Caid, 706641 A. E.; MacCallum, 255750 H.; MacCormack, 417369 F.; McGlenca, 444176 E. C.; MacLente, 710623 C. W.; McGormack, 712145 F.; McCurdy, 429197 Spr. M. E.; MacDonald, 626061 L.-Sgt. A. V.; MacDonald, 443883 H.; MacDonald, 349629 H. G.; MacDonald, 271700 T.; MacEwen, 443495 D.; MacKay, 288843 E. L.; MacKenzie, 291435 A.; MacKenzie, 474623 C.; MacKenzie, 907442 D. J.; MacKenzie, 472229 P.; MacKenzie, 878145 Spr. R. B.; MacKinnell, 705226 F.; MacKinnon, 222705 P.; MacLean, 478757 T. W.; MacLennan, 715449 J. A.; MacLeod, 488895 J. H.; MacMullen, 159132 E. A.; MacNaughton, 213277 E. J.; MacNaughton, 444171 G. A.; McQuillan, 67989 Cpl. C.; McQuid, 466129 A. F.; Mahoney, 448723 P.; Malesdm, 171599 G.; Marrison, 704916 H.; Marsh, 440257 G. H.; Marsland, 706092 R.; Martin, 418482 L. Cpl. C. H.; Mason, 75713 Spr. J.; Mays, 204016 F.; McArthur, 402579 J.; Metcalf, 123107 D. N.; Miller, 415407 Cpl. A. T.; Miller, 478441 G. S.; Milne, 172038 G. C.; Mitchell, 8627 Act. Sgt. D. G.; Mitchell, 213884 E. J.; Moffat, 910181 R. J.; Moore, 474179 A.; Morris, 132647 A.; Morrison, 186196 F. H.; Mowat, 705896 A.; Mowforth, 675091 G. R.; Murrell, 73757 W. H.; Murdoch, 441570 J.; Murray, 712671 H.; Musgrove, 597014 M. H.; Narita, 697044 H.; Nethercott, 757076 H. V.; Nowitt, 207567 W.



Canadian Official

[Photograph

CANADIANS IN A FIRST-LINE TRENCH.

Nicol, 402769 A. G.; Nicolle, 132235 Act. Cpl. R. S.; Nighswander, 754694 F.; Nixon, 622571 D.; Northrup, 739891 B. V. O'Brien, 261700 M. J.; O'Grady, 26110 J. J.; O'Neil, 733753 C. W.; Osborne, 925559 B. J. A.

Pake, 797215 J.; Parker, 746075 F. C.; Parker, 124514 K. L.; Parsons, 187139 M. J.; Partridge, 486570 F.; Pat, 455415 G.; Pendlebury, 475175 J. H.; Pepper, 401866 Sgt. F. H.; Perks, 132403 W. H.; Perrins, 457432 Co. Sgt.-Maj. J. W.; Philip, 841356 A. E.; Phillips, 123439 Cpl. C. V.; Pollock, 171360 R.; Pollock, 907759 L.-Cpl. W. J.; Pope, 404178 Act. Sgt. A. J.; Porter, 151169 L.-Cpl. J. R.; Portsmouth, 602718 Sgt. E. E.; Pratt, 889186 D. B.; Quackenbush, 408655 Sgt. G.

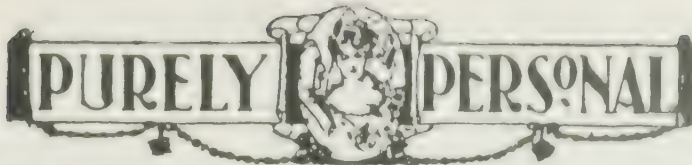
Rance, 15616 H. L.; Renaud, 841237 J. P.; Ribbans, 291844 D.; Richards, 506333 A. S. G.; Richmond, 267761 G. S.; Ridgway, 703920 J.; Rilly, 150553 R. T.; Robb, 469667 A. H.; Roberts, 63755 F.; Rushford, 648783 Spr. J.; Ryan, 684360 W. J.

Sage, 190213 J. E.; Sayer, 115215 N. C.; Scales, 874570 H. J.; Scarrow, 874854 J. J. R.; Scott, 796030 R. L.; Servais, 115933 A. J.; Sharpe, 457263 J.; Sherwood, 144844 H. C.; Shewfelt, 187271 L. G.; Shiro, 889263 F.; Siberry, 907821 H.; Simpson, 889854 A.; Simpson, 195523 R.; Simpson, 132892 L.-Cpl. M.; Smeaton, 71760 J. B.; Smith, 148365 A.; Smith, 132088 Sgt. C. T.; Smith, 781853 H. C.; Smith, 797175 P. J.; Smith, 72105 P. M.; Smith, 760148 S. C.; Smith, 447439 W.; Spears, 186712 J. W.; Sproule, 477871 Sgt. F. D.; Staples, 69532 Sgt. A.; Stark, 745725 W. H.; Stark, 427410 Sgt. P. H.; Stephen, 253123 W.; Stephenson, 887649 G. P.; Stewart, 675602 J.; Stoney, 163062 G. B.; Stubbard, 67964 W.; Swance, 127633 G. D.; Swanson, 443439 A.; Swift, 26011 Cpl. F.

Tatam, 115505 C.; Taylor, 252880 J.; Taylor, 887715 W. H.; Thompson, 190087 H. N.; Thompson, 204087 J. T.; Thomson, A10434 R.; Torrance, 457319 J.; Tremere, 745206 R.; Turner, 25652 W.; Turner, 841644 W. C.; Twigg, 707016 P.

Vogel, 703035 Sgt. F. B.; Vohmann, 163716 Cpl. W. R.; Waite, 766726 H. T.; Walker, 474191 Sgt. R. P.; Wallace, 488976 W. J.; Wallis, 234598 F.; Walsh, 1035100 P.; Walter, 201481 A.; Warne, 150687 Sgt. O.; West, 797116 B. J.; West, 797131 A.; White, 730583 A.; White, 412440 A.; Wilcox, 749036 C. J.; Willis, 132629 J. H.; Williamson, 704149 H. H.; Williamson, 704000 L.-Cpl. A.; Wilson, 784991 C. B.; Wilson, 210983 R. J.; Wilson, 208114 W.; Wood, 447406 C. E.; Wood, 781948 W. J.; Wormald, 252587 L. J.; Wrang, 63931 Sgt. H.; Wright, 478036 Cpl. A.

Young, 172342 J.; Younger, 887760 R. PIONEERS.—Anderson, 180733 A.; Boyd, 103101 A. A.; Cole, 1075145 J. C.; Porter, 102893 J.; Sangelais, 657542 L.; Thompson, 775201 W. T.; Toussaint, 102201 C. L.; Williams, 768989 H.



All communications for this page must be duly authenticated, and should reach us on Tuesday morning before the date of publication.

The King and Queen received the members of the Imperial War Conference at Windsor Castle, to present an Address to his Majesty, on May 3. The Address was read by Sir Robert Borden, and the King was graciously pleased to read a reply. The members of the Imperial War Conference, who also included Sir George Perley, the Hon. R. Rogers, the Hon. J. D. Hazen, and Sir Edward Morris (Newfoundland), were subsequently entertained at luncheon by their Majesties in the State Dining Room.

During their Majesties' visit to Windsor Castle Lady Morris, Lady Perley, and Mrs. J. D. Hazen had the honour of being received by the Queen.

At Buckingham Palace on Wednesday of last week the King decorated with the D.S.O. Lieut.-Col. Thomas Homer Dixon, Canadian Cavalry; and with the Military Cross Major George Robinson, Canadian Cavalry; and Major Thomas Coleman, Capt. Henry Napper, and Lieuts. Louis Baillarge, Owen Dunn, Donald McRae, and Hubert Pitcher, Canadian Infantry.

Sir Robert Borden took luncheon on May 2 at the Perkins Bull Hospital for Convalescent Canadian Officers at Putney Heath.

Earl Grey is gradually making progress, but it will be some weeks before he will be able to leave Howick House, Lesbury, Northumberland.

Lady Mountstephen was hostess to 17 invalided Canadian officers at Lady Page's matinee on Thursday.

Major Sir Edward Scott Worthington, C.M.G., M.V.O., has been promoted from an Esquire to be a Knight of Grace of the Order of the Hospital of St. John of Jerusalem in England.

Lieut.-Col. C. E. Long, late of one of the Overseas Divisions, has been temporarily appointed Director of Artillery in Canada.

At the invitation of the Italian Government Major-General R. E. W. Turner, V.C., C.B., D.S.O., accompanied by Brig.-Genl. A. D. McRae, Col. R. Manley Sims, D.S.O., Lieut.-Col. H. McDonald, Major F. F. Montague (Military Secretary), and Capt. R. G. Rogers (A.D.C.), left London last week to visit the Italian Front. En route the party were entertained to dinner in Paris by Mr. E. Bristol, M.P., of Toronto, and visited the two Canadian hospitals in that city.

Lieut.-Col. Richard Reid, Agent-General for Ontario, and Mrs. Reid were among those present at the Colonial Office to witness the presentation of flags by the League of Empire to Crown Colony Overseas Contingents, and afterwards took tea at 11, Downing Street, where Lady Doreen Long and Miss Law were among the party. Col. Reid also attended the luncheon in connection with the presentation of an aeroplane to General Smuts for South Africa last Saturday.

OBITUARY

The Right Rev. William Lennox Milh, D.D., D.C.L., LL.D., Anglican Bishop of Ontario since 1901, died at Bishop Court, Kingston, on Friday May 4, in his 72nd year. He was a native of Woodstock, Ont., and was ordained in 1867. For some years prior to his election a coadjutor to the late Bishop of Ontario in 1900 he was rector of Trinity Church, Montreal. In 1886 he married Katharine



THE LATE BISHOP OF ONTARIO.

daughter of the late Mr. Stanley Bagge, of Montreal, who survives him. Their only child, Major Arthur L. S. Mills, Victoria Rifles, of Canada, is now serving in France. Mr. Robert Lindsay, of Montreal, now residing in London, is a brother-in-law of the late Bishop.

The death took place at Ottawa last week of Lieut.-Colonel L. W. Coultee, K.C., of the Supreme Court of Canada.

Mr. Hugh McKellar, editor of the *Saskatchewan Farmer*, and Secretary to the Moose Jaw Board of Trade, died at Moose Jaw last week.

Dr. Newton H. Cotter, who retired on April 1 from the position of Post Office Inspector for New Brunswick, died at Fredericton, N.B., on April 9, aged 71. He formerly represented Carleton County in Parliament.

Mr. Thomas A. Trenholme, who has died at Montreal in his 76th year, was a director of the Cedars Rapids Power and other companies.

Mr. Charles S. Douglas, a former mayor of Vancouver, and at one time a member of the Manitoba Legislature, died at Vancouver on April 15.

Mr. T. H. McMillan, formerly general manager of the Western Bank of Canada, and later a director of the Standard Bank of Canada, died at Ottawa on May 5.

His Honour Angus MacGillivray, District Court Judge, died at Antigonish last week. Born in 1812, he was at one time in the Nova Scotia Government and was formerly a member of the Legislative Council, and for three years Speaker of the Provincial Legislature.

Miss E. J. Whitman, daughter of the late Mr. William Whitman, of Roundhill, Annapolis County, N.S., died on May 4 at the Pasteur Hospital, Paris, from cerebro-spinal meningitis, contracted as a canteen worker among the French troops at the railway stations.

Major-General John Hughes will fly to Ottawa shortly to undertake an inspection of Canadian military camps and units in Great Britain.

Henry K. Egan, of Ottawa, has been appointed to succeed the late Sir Herbert A. C. Egan as a member of the Imperial War Conference, the body which is in charge of works undertaken for the benefit of the Empire.

Col. Herbert A. C. Egan, Canadian Inspector-General, Canadian Services, has been given the rank of Colonel in the Imperial Medical Service, and has been appointed Consulting Surgeon to the British Armies in France. He took up this position towards the end of May.

McGill University yesterday conferred the honorary degree of Doctor of Law on Sir Cecil Spring Rice, British Ambassador at Washington.

Mr. J. H. Turner, formerly Premier of British Columbia, and late Agent-General of the Province, received many congratulations on Monday upon the attainment of his 84th birthday.

Captains Frank G. Armitage, B.A. (Montreal), Edward M. Burwash (Toronto), and Frederick J. T. Mann, B.A. (Tweed, Ont.), and the Rev. Norman Rawson (Toronto) have been elected Fellows of the Royal Colonial Institute.

Sir Vincent and Lady Meredith and Mr. and Mrs. Huntly Drummond were week-end guests of the Duke and Duchess of Devonshire at Government House, Ottawa, April 28-30.

ENGAGEMENTS AND MARRIAGES

The engagement is announced of Capt. Robert Fort, Canadian Infantry, second son of Mr. Edward Monkhouse Fort, of Victoria, B.C., and Alderbury House, near Salisbury, and of Mrs. Fort, and Lorna, elder daughter of Mr. and Mrs. Hannay, of 5, Grimston Gardens, Folkestone.

The engagement is announced of Capt. George Russell Birch, Canadian Forces, and Marjorie Cécile, only daughter of Major E. M. and Mrs. Birch, of C. Lygon Place, Grosvenor Gardens, London, W.

The engagement is announced of Ralph Hodder Williams, M.C., Canadian Infantry, youngest son of Mr. and Mrs. John Williams, of Carisbrooke, Bromley, Kent, and Marjorie French, elder daughter of Mr. and Mrs. A. J. Glazebrook, of Toronto.

The Bishop of Chichester performed the ceremony of marriage on April 30 at Hellingly Parish Church, Sussex, between the vicar, the Rev. F. C. Smith, and Miss Nellie Jeffery, youngest daughter of the late Dr. G. A. Jeffery, J.P., of Corner Place, near Hailsham, and Miss Jeffery, of Leap Cross House, Hailsham. The bride was given away by her father, Mr. F. A. Jeffery. Miss Alice Smith acted as bridesmaid, and the Ven. Archdeacon Morrison acted as best man. The Bishop was assisted by Profr. F. Clyde Harvey (vicar of Hailsham) and the Rev. W. J. Humble-Crofts (vicar of Waldron). Prior to becoming the vicar of Hellingly in 1915 the Rev. F. C. Smith was in Uganda (1890-92), was Canon Missioner of Sierra Leone, and afterwards Superintendent of Grand Prairie, Alberta.

FROM EAST TO WEST

ONTARIO



PROVINCE.

OTTAWA.—A statement issued on behalf of the Dominion Military Hospitals Commission says that the provision made for the vocational training of convalescent soldiers is ample for some considerable time.

The extra three months' pay, granted by Order-in-Council, will be made to soldiers honourably discharged to date in instalments at the end of May, June, and July.

—The Customs revenue for April amounted to \$14,100,000, an increase of \$3,800,000 as compared with April, 1916.

—The Imperial Order Daughters of the Empire, and the Children of the Empire (Junior Branch) have given notice that they will apply for an Act of Incorporation at the present session of the Dominion Parliament. They are to form a body corporate with patriotic objects.

—The utilisation of waste products of Canadian lumber in the manufacture of wood alcohol, acetone, and other chemicals is recommended by scientific men.

—It has been decided by the Dominion Experimental Farms to inaugurate a campaign of education for the western farmers in the growth of flax in order to determine the possibilities of flax straw in connection with the manufacture of binder twine.

—Contributions to the National Patriotic Fund since the beginning of the war now total \$19,000,000.

—The number of families to whom assistance is tendered is 52,000, including 145,000 individuals.

—Four aviation schools will be in full operation in the Dominion this summer, training men for the Royal Flying Corps. The school at Camp Borden is already established, and another is shortly to be opened near Deseronto on Bay Quinte, while two other are planned—one near Toronto and one in British Columbia.

TORONTO.—According to the report of the Department of Education, in the last ten years the total school attendance in the Province has increased 58,580. During the ten years 1905 to 1915, the average salary has increased from \$514 for male teachers and \$348 for female to \$902 and \$613 respectively. The total expenditure has increased in the last ten years from \$6,161,236 to \$14,267,476.

—After consideration of the facts placed before them recently by a deputation of citizens, the Toronto City Council have passed a resolution petitioning the Dominion Government for the disfranchisement of natives of enemy countries, excepting those who have resided in Canada for not less than 25 years, and those personally serving with the military forces of the Allies, or who have sons serving.

BRANTFORD.—Record prices were set at a sale of L. J. Lloyd Jones's stock at Burford, who is moving to Mount Vernon. His herd of 150 sheep brought in over \$5,000, while the total sale brought in \$9,000. Cows brought \$120, a Jersey bull and a heifer \$185. A Shropshire ram purchased by Mr. J. G. Hammer, of the Agricultural College, Iowa, \$185.

KINGSTON.—Fire, which broke out in the office of the *Kingston Whig*, caused great alarm in the city, as businesses adjoining were threatened with destruction. The damage is estimated at \$10,000.

BELLEVIEW.—Considerable damage has been caused by fire at Albert College here, the loss being estimated at \$50,000.

COLLINGWOOD.—The s.s. *Germanic*, of the Northern Navigation Company, has been burnt.

On April 7 the s.s. *Westmount* was launched by the Collingwood Shipbuilding Company. She was named by Mrs. L. L. Henderson, wife of the president of the Montreal Transportation Company, for which the new steamer is built. Her dimensions are, length 550 ft., breadth 58 ft., and depth 31 ft., with a carrying capacity of 11,000 tons.

SAULT STE. MARIE. Navigation opened on the Great Lakes as far as Sault Ste. Marie last week.

The colours of the 227th Battalion have been deposited in St. Luke's Pro-Cathedral here. They were presented to the battalion by Mr. Samuel Insull, of Chicago. Lieut.-Col. Jones, O.C., handed the colours over to the church.

QUEBEC



PROVINCE.

QUEBEC.—The first ocean-going liner to open the St. Lawrence route this season arrived at this port on May 2.

—The Premier, Sir Lomer Gouin, stated that statistics recently taken showed that the population of this Province had increased by 320,000, and now counted 2,321,137, and it was hoped that in 1921 Quebec would have a population of 2,600,000. The mining industry was progressing, copper, lead, zinc, chrome, etc., having increased by 32 per cent. With regard to asbestos, he recalled the fact that the Province furnished 90 per cent. of the total production of the whole world, and that 115,000 tons of this mineral were exported. The forests of Quebec contained nearly 50 per cent. of the pulp factories in the Dominion.

MONTREAL.—The new liquor legislation for the Province is now in force. It prohibits all treating, and compels saloons to close at 9 p.m.

—A memorial window to the late Mr. J. B. Learmont was unveiled and dedicated on Easter morning in Emmanuel Congregational Church, the church which he attended from childhood. It was unveiled by Mr. Learmont's only son, Holton Learmont, and a large number of the employees of Cavcchill, Learmont & Co., of which the late Mr. Learmont was senior member, were present. The Rev. Dr. Hugh Pedley and the Rev. Dr. Warriner, acting principal of the Congregational College, delivered addresses.

HULL.—The prohibition vote has resulted in a "dry" majority of over 1,100.

SHERBROOKE.—The by-law providing for the purchase of the Two Miles Falls Power Plant on the St. Frances River at Weedon, at a cost of \$375,000, has been carried by a large majority.

NOVA



SCOTIA.

HALIFAX.—The municipal election resulted in the return of Mayor P. F. Martin. For the Board of Control Messrs. John Murphy, A. Finlay, George Taylor, and John Hines were elected.

—The Provincial figures relative to the wheat yield of 1916 were 426,660 bushels. Everything points to this amount being increased, provided 1917 is a favourable season, by from 25 to 50 per cent.

AMHERST.—The Empress Theatre here has been destroyed by fire.

NEW



BRUNSWICK.

FREDERICTON. The first session of the new Legislature opened on May 10.

—The Provincial Temperance Act, which prohibits the sale of liquor in the Province, is now in operation.

ST. JOHN. On April 15 fire in the Sands building, Prince William and Water Streets, caused \$20,000 loss to the building and some \$50,000 to the tenants.

WOODSTOCK. Fire has destroyed the Victoria Hotel, and damaged several warehouses, and also the Stephenson Hotel.

MONCTON. The population has increased by 265 permanent residents, having children of school age, during the past six months. The new citizens arrived for the most part from other places in Canada.

All enquiries as to the whereabouts of wounded, sick, and missing Canadian officers and men on active service should be addressed to the Information Department of the Canadian Red Cross Society, 14, Cockspur Street, Charing Cross, London, S.W.

WITH THE CANADIANS I

(Continued from page 1.)

It was an eerie walk in single file, the Staff Maps leading over this tortured and desolate country. Lurking shell holes, dipping into trenches, and climbing out calling out were every few minutes when the tread hit one eye, as a warning to the man behind, and every few minutes one's senses were dazzled by the flash of one's own, the batteries were everywhere.

Eventually we reached our position in a trench on the edge of the escarpment looking over the plain where the village stood which was shortly to be attacked. Practically to the minute the barrage commenced. Looking behind there was a semi-circle of constant flashes, the reports of the guns mingling into one insistent drumming upon, out of which the heavier note of the largest guns could at times be distinguished. In front of us, just below the edge of the escarpment, were many of our field guns. The dim world, for it was not yet dawn, seemed an inferno of flashes and thunder. The position of the village at first marked by rockets and Very lights soon became hidden in a cloud of dust and smoke from bursting shells, and as it grew lighter the mist and smoke seemed thicker and more impenetrable to the eye. Glasses were useless. The German guns devoted their attention to counter battery work. A few shrapnel came over us, but only one skimmed our trench with its hail of bullets.

Signals on Both Sides.

The guns on our side fired with their utmost rapidity for an hour—lengthening their fuses from time to time. On the progress of the battle one could see nothing. The signals of coloured lights sent up from the German trenches were numerous. Our own signals were difficult to discern. The Artillery F.O. in our trench got scraps of reports, but nothing sufficiently definite to tell us all we wanted to know. The ground was far too stubbornly contested for a quick and easy victory to be snatched.

As we returned about 5.30 we saw some wounded being brought down, and met a few walking cases, who, however, could tell us nothing, as they had been hit very early in the advance. It was not until many hours later that we learnt that the Canadians had overcome the resistance of the Huns and had again captured and secured the whole of their objective.

I had to take my leave of the Divisional Commander soon after breakfast to go to another division, and at that hour he did not know the extent of his casualties or of the security of his flanks. He has a right to be proud of the troops he commands.

BIRTHS, MARRIAGES, AND DEATHS.

Announcements under this heading are charged for at a minimum of 30c., or 75c., for 24 words or under, every additional word one halfpenny or one cent, which in all cases must be prepaid. All notices must be properly authenticated.

BIRTHS.

DYER.—At Halifax, N.S., on April 13, the wife of A. F. Dyer, C.E., of a daughter.

RYMER.—At Edmonton, Alberta, on April 29, to Mr. and Mrs. J. E. Rymer, a son.

TURNBULL.—On April 11, at St. Faiths, Ealing, London, W., the wife of Sgt. J. H. G. Turnbull, C.E.F. (Audits), of a daughter. Montreal, Quebec, and Alberta papers, please copy.

MARRIAGES.

READE-NEWMARCH.—On the 28th ult., at Christ Church, Streatham, by Rev. H. D. L. Viener, Chaplain of the Royal Naval Barracks, Chatham, Surgeon A. G. L. Reade, R.N.V.R., of 37, Ambleside Avenue, Streatham, to Violet, only daughter of Mr. and Mrs. Newmarch, of Vancouver, British Columbia.

SHEEHAN-WHITE.—On April 11, at St. Etheldreda's Church, Hatfield, Herts., by the Rev. Frederick R. Sheehan (brother of the bridegroom), assisted by Rev. G. F. Baxter, Edward Moore Sheehan to Ada Frances White, daughter of the late Rev. A. and Mrs. White, and cousin of the late Primate of Canada.

DEATHS.

MILLS.—On May 4, 1917, at Bishop's Court, Kingston, Ontario, William Lennox Mills, D.D., D.C.L., LL.D., Lord Bishop of Ontario, in his 72nd year.

RITCH.—At Prince Albert, Sask., on May 3, William Hubert, infant son of Mr. and Mrs. Chas. Ritch.

On Service.

DAWSON.—Killed in action, on April 9, Pte. Stephen Leonard Dawson, C.E.F., only son of the Rev. Leonard and Mrs. Dawson, of St. George's School, Lytton, B.C., late of St. Jude's Vicarage, Bradford.

GILWAY.—Killed in action, on April 18, John Campbell Gilway, B.E., B.A., A.M.I.C.E., and A.M.I.C.E.(Can.), Major, Canadian Engineers.

HEBERT.—On April 19, in France, of pneumonia, Pte. Robert Gabriel Hebert, Canadian Mounted Rifles, youngest son of the late Martin C. Hebert and Mrs. Hebert, Stanmer, Haywards Heath, aged 29.

M'CUBBIN.—Killed in action, on April 9, Qmr.-Sgt. Alexander M'L. A. M'Cubbin, Canadian Rifles, aged 19 years, fourth son of Mrs. M'Cubbin, 35, St. Vincent Street, Glasgow; deeply mourned. Montreal and Vancouver papers please copy.

MURRAY.—Died, on April 17, Sapper Timothy Murray, Canadian Engineers, youngest and beloved son of Mrs. Murray, 4, Gray Street, W., Glasgow. Canadian papers, please copy.

MYLES.—On April 20, at a hospital abroad, from wounds received in action on April 17, Maurice Trevor Myles, of Salt Springs Island, British Columbia, Private, Canadian Pioneers, the dearly loved youngest son of Major E. H. Myles, R.A.M.C., and Mrs. Myles, 17, Tavistock Avenue, Mapperley Park, Nottingham. "He chose the better part."

WILLOUGHBY.—Missing since November 19, 1916, now officially reported killed in action, Col. Nesbit Edward Willoughby, Canadian Contingent, second and dearly-loved son of the late Lieut.-Colonel H. P. Willoughby (late R.A.) and Mrs. Willoughby, "Hazel Cottage," Emsworth, in his 38th year.

MANITOBA PROVINCE.



MANITOBA. Mr. J. D. McArthur states that engineers have set out to locate the proposed McArthur railways to the Rice Lake mineral fields, and to make an estimate of the probable cost. The Edmonton, Dunvegan, and British Columbia line is, he added, to be completed to the inter-Provincial boundary of Alberta and British Columbia, and the Hudson Bay line will be finished to Port Nelson. The erection of a bridge over the second crossing of the Nelson River, and the laying and ballasting of 95 miles of track, is all that remains to be done on the latter railway.

It has been decided to abandon the retrials of Sir Richmond Roblin, Mr. George R. Coldwell and Mr. J. H. Howden in connection with the Manitoba Parliament Buildings enquiry (says a Canadian Daily Record cablegram).

SASKATCHEWAN.



REGINA. Seven seats will be contested at the next Legislative election by representatives nominated by the Farmers' Non-Partisan Political League.

—Over 150 members of the staff employed by the city have enlisted since the outbreak of war, of whom 12 have been killed and 29 wounded. Mr. C. F. Marwood, of the police department, gained the M.C.

More settlers' effects entered here up to April than for the whole of last year. During 1916 the newcomers into Saskatchewan totalled 8,163 persons—6,777 from the United States, 681 English, 224 Scotch, 92 Irish, 136 Norwegian, 114 Swedes, 20 Icelandic, 18 Dutch, and 16 French. These settlers brought with them \$2,367,142 in cash, and \$787,601 in effects. During the same period the number of settlers who left Saskatchewan was 3,137.

ALBERTA PROVINCE.



EDMONTON. Enlistment has affected the teaching staff in Alberta, according to the Minister of Education. In 1915 601 teachers left the Normal School, while in 1916 only 428 went out. It has been found necessary to issue many temporary permits in the Province, the total reaching 569 last year. Now there is a demand for teachers 400 in excess of the supply.

In addition to 50 per cent. increase in the wheat area, there will be much ground prepared for flax and oats.

The Provincial Legislature refused the application, made at the instance of the landed interests of Edmonton, for the abolition of the land value taxation which has been in vogue in that city for the past five years.

PEACE RIVER.—The Imperial Bank of Canada will, within a short time, have offices here. The manager will be Mr. K. Anderson, recently manager at Qu'Appelle.

BRITISH COLUMBIA.



VICTORIA. A new coal mine on the Wellington seam, Manoose Bay, Vancouver Island, has been opened by British Columbia capitalists, and is now producing 100 tons of bituminous coal daily.

—Mr. W. S. Darling, who has been manager of this branch of the Dominion Bank since 1914, has recently been transferred to Winnipeg. He is succeeded by Mr. Hylton Morris, who has been connected with the local branch for some years.

—Pending the introduction by the Provincial Government of a new Elections Act during the present session, no step will be taken to make the Act passed in 1916 operative, which made provision for votes to women.

—With the completion of the slip at Patricia Bay, the early inauguration of a ferry service by the Canadian Northern Pacific Railway between Vancouver Island and Port Mann is anticipated, as is also the operation of the line running from Saanich Inlet to the city of Victoria.

VANCOUVER.—The new Provincial legislators representing this city and district have called a conference of the Mayors, Reeves and other representatives included in Greater Vancouver in regard to an examination of the general situation respecting the watersheds from which the whole district obtains its water supply.

VERNON.—This city has subscribed \$25,000 of its Sinking Funds to the Third Canadian War Loan.

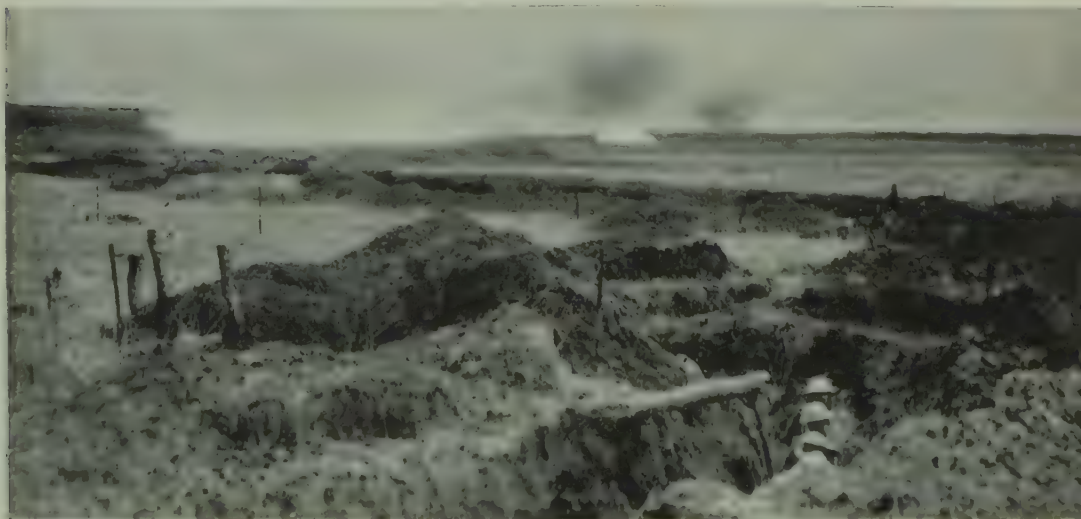


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SOME CANADIAN PHYSICAL AND BAYONET TRAINING 1915

This staff was first organised in December, 1915, by Lieut.-Colonel H. G. Mayes (Winnipeg), who came to England with the Fort Garry Horse Batt., of the First Canadian Contingent. He was assisted in its organisation and development by the following officers and warrant officers:—Major F. E. Nobbs (Canadian O.T.C.), Capt. R. A. Blaydon (Fort Garry Horse), Capt. D. Stuart (12th Res. Batt.), Sergt.-Major Limbrey (F.G.H.), Sergt.-Major Hughes (F.G.H.), Sergt.-Major Faulkner (F.G.H.), Sergt.-Major Smith (F.G.H.), Sergt.-Major Wendall (Lord Strathcona's Horse).

Headquarters Schools of Instruction were organised in 1916, and the physical training of Canadian convalescents in England was initiated in the following year. Hospitals in Canada commenced in August, 1916, for a few weeks to organise, co-ordinate and



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SHELLS BURSTING ON THE GERMAN TRENCHES ON VIMY RIDGE.



Copyright Photo]

CANADIAN ARMY GYMNASTIC STAFF.

[J. Weston & Son, Folkestone]

Sitting (left to right): Capt. V. Sifton (Toronto), Capt. R. A. Blaydon (Winnipeg), Lieut.-Col. H. G. Mayes (Winnipeg), Director of Canadian Army Gymnastic Training; Capt. D. Stuart (Cuckaburn), Capt. W. Beer, Standing: Capt. C. H. Colson, Capt. L. Kirk (Green (Montreal), Capt. I. R. Wain (Nanaimo, B.C.), Lieut. R. H. New (Hamilton, Ont.), Capt. R. H. Ford (Ottawa), and others.



Reynold Press]



STAFF TRAINED BY THE CANADIAN ARMY GYMNASTIC STAFF.

Established in England and Canada in January, casualties at the different Canadian Convalescent Hospitals. Similar physical training at the Convalescent Hospitals being transferred from England to Canada on the matter. In furtherance of the scheme of

physical training among the recruits of the C.E.F., Major G. O'Grady, M.C. (Winnipeg Inf., 1st Bn.), Capt. G. C. Willie, M.C. (Toronto, 23rd Res. Bn.), have subsequently returned to Canada as superintendents of Physical Training and Bayonet Fighting. Up to the present date over 5,000 instructors have been trained by the Canadian Army Gymnastic Staff. They are now employed in training work in England, Canada and France.

(Pancras, 60, Doughty St., London, W.C.)



THE BATTLE OF VIMY RIDGE: GERMAN SHELL BURSTING



GENERAL A. MCDUGALL, OTTAWA, DIRECTOR OF TIMBER OPERATIONS, INSPECTING A DRAFT OF THE CANADIAN FORESTRY CORPS

STANDARD CHEMICAL IRON & LUMBER COMPANY OF CANADA, LTD.

ANNUAL STATEMENT.

For Twelve Months Ending December 31st, 1916.

BOARD OF DIRECTORS.

PRESIDENT, L. M. WOOD; VICE-PRESIDENT, M. L. DAVIES;
F. B. JOHNSTON, K.C., H. L. LAINE, W. J. SHEPPARD, WILLIAM
THOMSON, HON. WALLACE NESBITT, K.C., MALCOLM H.
ROBINSON, J. B. TUDHOPE, T. H. WATSON.

REPORT OF DIRECTORS TO SHAREHOLDERS.

Your Directors submit herewith the Balance Sheet of the Company as upon the 31st day of December, 1916, also statement of Profit and Loss for the year and certificate of Messrs. Price, Waterhouse & Company, the Auditors of the Company.

An examination of the statement of Profit and Loss will show that a gross amount of \$596,464.63 was earned as against \$301,639.04 in 1915. \$123,268.98 has been reserved for depreciation of buildings and plants during the year; interest of Debentures, Notes and Bank Loans has absorbed \$110,304.82, and contributions to Patriotic Funds amounted to \$5,000. As forecasted in last year's report, an appropriation of \$55,000 has been made to cover the shortage in ordinary depreciation account occasioned by the poor results in 1914.

A special reserve of \$375,000 has been set up to partially provide for excess valuation of Iron Furnaces and Timber Limits and losses on other investments caused by the war, leaving a surplus of \$3,776.49, which has been carried forward. Your Directors are of the opinion that this Special Reserve Account should be increased to \$600,000, and the indications are that the additional provision of \$225,000 can be made from the earnings for the first half of the current year, after which your Directors hope to be able to favourably consider the resumption of dividends on the Preferred Stock.

Over \$300,000 was invested in additional plant and equipment, including the Thornby Plant formerly leased, the Wood Chemical Company, Weedon, Quebec, and extensions to our plants at Longford, Montreal, Sault Ste. Marie and Fassett.

Current Assets were increased by \$50,000, while Funded Debt and Floating Liabilities were reduced by \$260,000.

Of the \$250,000 6 1/2 per cent. three-year notes due May 1, 1917, \$18,000 were retired during the year and an additional \$12,000 have been retired since January 1, reducing the amount outstanding to \$230,000, which will be retired at or before maturity.

Following the usual policy, inventories have been taken at cost, which is below present value, and all shortages and doubtful items absorbed.

Our sales for the year, which amounted to \$3,519,124, show a very gratifying increase over sales for 1915, which amounted to \$2,337,200. This improvement is attributed to the higher prices prevailing and to the increased production as a result of additions to plant before referred to. The indications are that this volume of business will be maintained if not increased during the current year.

A complete chemical research laboratory has been established at Montreal under the supervision of an experienced chemist, for the purpose of developing new business. The commercial production of one important product has been successfully established, and plant and apparatus are now in course of construction to manufacture other products which have passed the experimental stage. The prospects are that our business will be considerably augmented by this Department.

In spite of the fact that labour and transportation conditions have been increasingly difficult, it has been possible so far to run all our factories at full capacity and to maintain their efficiency. The cost of labour and raw materials has increased steadily, but it has been largely offset by higher prices for our products. At the present time our principal difficulty is transportation. A serious shortage of railway cars has existed for some months, which, owing to the fact that we require for the transportation of our wood and charcoal alone 300 cars per week, affects us more seriously than most industries.

Your Directors are pleased to report that our wood supply until May 1, 1918, is now assured, cutting operations having been completed and practical all the wood hauled from the bush.

As pointed out in a previous report, only two of our products, i.e., Acetate of Lime and Acetone, can be placed in the category of war munitions. We are selling our entire output of these commodities directly or indirectly to H.M. War Office, but as the prices allowed us cannot be considered in any way excessive and have been, in fact, considerably below the prices prevailing in the United States, and moreover as the sale of these two products is reasonably assured for a long period, it does not seem likely that our business will be seriously affected by the termination of the war. Shares of the Company have recently been listed on the Toronto Stock Exchange.

Since the last Annual Meeting the two vacancies on the Board of Directors have been filled by the election of Mr. E. F. B. Johnston, K.C., Second Vice-President of the Royal Bank of Canada, and Mr. W. J. Sheppard, President of the Georgian Bay Lumber Company.

Respectfully Submitted,

L. M. WOOD, President.

CONSOLIDATED BALANCE-SHEET, DECEMBER 31, 1916.

ASSETS.

Land, Timber Rights, Plants and Equipment	\$4,207,208.23
Less Depreciation	466,689.82
Goodwill	\$3,740,518.41
Investments in Advances to Affiliated Companies	1,870,724.51
Sinking Fund, Cash, etc., in hands of Trustees	217,254.50
Investments in and advances to agencies in France and Germany, in addition to \$78,461.61 invested in plants, subject to adjustment after the War	5,690.19
Inventories	86,180.59
Accounts Receivable	1,140,136.72
Cash in Bank and Working Funds	284,837.94
Prepaid Insurance Premiums, etc.	31,931.84
	41,476.75

LIABILITIES.

Capital Stock issued	\$4,892,766.10
Outstanding Stock Interests in Subsidiary Companies	116,083.88
Funded and Mortgage Debt	1,370,497.83
Deferred Liabilities	89,367.42
Bank Loans	250,000.00
Bills and Accounts Payable	\$3,301.53
Special Reserve	39,469.10
Surplus	3,776.49

We have examined the books and accounts of the Standard Chemical

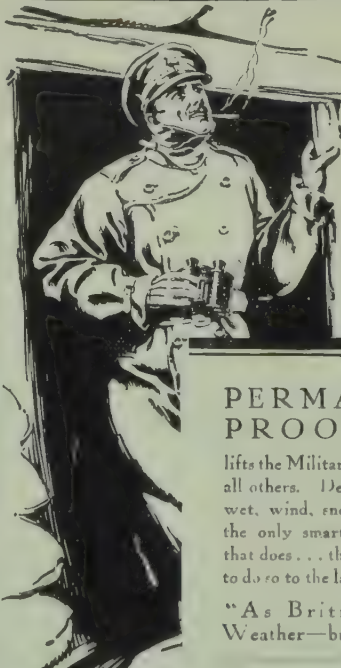
Iron and Lumber Company of Canada, Limited, and its subsidiary companies for the year ending December 31, 1916, and certify that, in our opinion, the above Balance Sheet and relative Statement of Profit and Loss are drawn up so as to show the true financial position of the Company at December 31, 1916, and the results of its operations for the year ending on that date. All our requirements as Auditors have been complied with.

(Signed) PRICE, WATERHOUSE & CO., Chartered Accountants

STATEMENT OF PROFIT AND LOSS.

Year Ending December 31, 1916.

PROFITS FROM OPERATIONS of Standard Chemical Iron and Lumber Company of Canada, Limited, and Subsidiary Companies before charging Interest, depreciation, etc., as under	\$596,464.63
DEDUCT	
Depreciation of Buildings and Plants, etc. for 1916	\$123,268.98
Interest on Debentures and Notes	110,304.82
Interest on Bank Loans, etc., Standard Chemical Iron and Lumber Co. of Canada, Limited	\$33,200.11
Wood Products Co., Ltd.	9,516.69
Donations	42,716.80
	5,000.00
	238,575.80
BALANCE	\$457,890.83
ADD—Surplus at January 1, 1916	5,885.66
BALANCE	\$463,776.49
DEDUCT	
Shortage in previous year's provisions for depreciation	\$85,000.00
Special Reserve for excess valuation of Iron Furnaces, Timber Limits, and other Investments	375,000.00
	460,000.00
SURPLUS CARRIED TO BALANCE SHEET	\$3,776.49



PERMANENT PROOFNESS

lifts the Military Dexter above all others. Designed to resist wet, wind, snow . . . it is the only smart Military coat that does . . . that is guaranteed to do so to the last day of war.

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FOLKESTONE.


LONDON HOUSE
GUILDHALL STREET
FOLKESTONE

CANADA'S OVERSEAS MILITARY FORCES.

Appointments for Officers Commissions for N.C.O.'s and Men.

HON. CAPT. AND Q. M. J. ROLLINS (Peterborough Ont.), East. Ont. Res. Batt., has been transferred from Seaford to Shorncliffe, and appointed Q.M. of the 2nd Cent. Ont. Regt. Depot.

Brig. General R. G. E. Locke, C.M.G., removed from the C.E.F. on his return to Canada to assume temporary command of Military District No. 10 (Winnipeg).

Capt. E. H. Ross and Lieut. W. K. Taaffe have been dismissed the service by sentence of court-martial.

Lieut. R. A. Jardine (Winnipeg), General List (Winnipeg Inf., France), has been transferred to Major Bedson's Man. Res. Batt., and thence to the Man. Regt. Depot.

Hon. Lieut.-Col. and Chap. the Rt. Rev. A. E. Burke has been transferred from the London Area to Shorncliffe.

Lieut. C. W. Jones (Toronto and Belleville, Ont.), Toronto Regt., France, has been appointed to the Musketry Office at H.Q., Canadian Troops, Shorncliffe.

Capt. A. B. Smith (Saskatoon), North-West Batt., France, has been appointed Officer in Charge of Court-Martials, and attached to H.Q., Canadian Troops, Shorncliffe, vice Lieut. B. L. Cook, transferred to the Can. Mach. Gun Depot.

The band of the Reserve Brigade, Canadian Field Artillery, Shorncliffe, has been engaged to play at Buxton for the period of the Whitsuntide holidays.

The Adamic Dramatic Club, an organisation of Canadian officers stationed at Shorncliffe and Canadian ladies resident in the locality, under the direction of Lieut. J. Annand, late of the Toronto Highland Batt., France, will give four performances of Bernard Shaw's "Arms and the Man," in the Garrison Gymnasium, Shorncliffe, on Thursday, Friday and Saturday, May 31, and June 1 and 2, which include a matinee on the Saturday.

The colours of the Alberta Sportsmen's Battalion were deposited in the Godalming Wesleyan Church on Sunday, and Captain Robb, the battalion chaplain, stated that the colours had been presented by the Lloyd George Chapter of the Daughters of the Empire Patriotic Association in Canada. The battalion attended the service at full strength under the command of Col. P. E. Bowen, and the Mayor and Corporation of Godalming were also present.

Cups for the Canadian Army Boxing Championships (British Isles) held at Shorncliffe were presented by Major-General G. B. Hughes, C.M.G., D.S.O., Brig.-General F. S. Meighan, Brig.-General J. P. Landry, Col. C. A. Smart, Col. S. D. Gardner, M.C., and Lieut.-Col. H. H. Matthews, D.S.O.

The Canadian light-weight boxing champion, Pte. J. Clark, C.A.S.C., was beaten on points by Dvr. Fred Housego at the Holborn Stadium on Monday.

COMMISSIONS, &c., FOR CANADIANS.
From the "London Gazette."

PERSONAL STAFF.—A.D.C.: Temp. Capt. S. C. McEvenue, Gen. List, relinquishes his appt.

GENERAL STAFF.—G.S.O., 2nd Grade: Capt. (temp. Maj.) W. B. Wedd, M.C., Can. Local Forces.

ATTACHED TO HEADQUARTERS UNITS.—Brig. Majors: Temp. Maj. G. S. Craggs, Gen. List; temp. Capt. J. F. Adams, Gen. List; temp. Maj. H. S. Clark, Gen. List; temp. Maj. P. A. Moore, Gen. List. Staff Capt.: Maj. C. S. Hanson, Can. Art.; temp. Capt. S. M. Tate, Gen. List; temp. Maj. J. C. Macpherson, Gen. List; temp. Lt. G. W. Walrod, Gen. List; temp. Capt. E. F. S. Mather, Gen. List.

MEMORANDA.—Lt.-Col. G. V. White, Can. Forestry Corps, to be temp. Col. Temp. Lt. T. F. Greacen, Gen. List, to be Orderly Officer.

CORPS CAV.—Hon. Lt. N. E. Strickland to be temp. Paymr., with the hon. rank of Capt.

MRD. RIF. Temp. Maj. (act. Lt.-Col.) G. C. Johnston, M.C., to comd. a Bn., and to be temp. Lt.-Col. Temp. Lt. (act. Capt.) D. U. Cameron to be act. Maj. while comd. a Co. Temp. Lt. G. Cruickshank relinquishes act. rank of Maj. on ceasing to comd. a Co. Temp. Capt. relinquish act. rank of Maj. on ceasing to comd. a Co. To Le Duc, H. R. Denison, E. B. Irving, Temp. Capt. (act. Maj.) W. R. Patterson, M.C., to be temp. Maj. Temp. Lts. to be temp. Capt.: A. P. Menzies, H. A. Scott (act. Capt.). Temp. Lt. W. Muirhead to be act. Capt. 107126 Sgt. W. Brett to be temp. Lt. Temp. Capt. T. D'A. Sneath, M.C., relinquishes act. rank of Maj. on ceasing to comd. a Co.

ART.—The following temp. Capt. relinquish act. rank of Maj.: W. C. Hyde, G. W. Shearer, R. St. C. Hayes, W. G. Hanson. Temp. Lt. K. H. Bovill to be act. Capt. Batt. Sgt. Maj. B. S. C. Thomson to be temp. Lt. R. Can. R.—Temp. Lt. E. C. Snider to be Adj. Temp. Capt. M. M. L. Garon relinquishes act. rank of Maj. on ceasing to comd. a Co. Hon. Lt. and Paymr. H. J. Beard to be temp. Hon. D.S.O.

P.P.C.L.I.—Temp. Capt. H. W. Niven, D.S.O., M.C., relinquishes temp. rank of Lt.-Col. on ceasing to hold the appt. of Comd. Can. Divnl. Sch. Temp. Bns. Temp. Capt. to be temp. Maj.: C. W. Hodgeson, T. R. Coleman (act. Maj.). Temp. Capt. W. F. Bradley to be act. Maj. Temp. Capt. T. L. Youngs relinquishes act. rank of Maj. on ceasing to comd. a Co. Temp. Capt. relinquish act. rank of Maj. on ceasing to comd. a Co. P. N. Alexander, M.C.; G. G. Chrystie, Capt. W. O. White relinquish act. rank of Maj. on ceasing to be comd. as Adj. Temp. Lt. J. T. Anglin to be temp. Capt. Temp. Capt. W. C. Sterling relinquishes act. rank of Maj. on ceasing to comd. a Co. D. H. G. Smith is dismissed the service by sentence of a Gen. Court-Martial. Temp. Capt. J. F. Adams relinquishes act. rank of Maj. on ceasing to comd. a Co. Temp. Capt. relinquish act. rank of Maj. on ceasing to comd. a Co. A. Fraser, W. Taylor, A. C. Fletcher, 169030 Cpl. J. L. Sneath to be temp. Lt. Temp. Capt. D. E. A. Rispin to be temp. Maj. Temp. Lts. to be temp. Capt.

L. R. A. Lloyd, H. H. Gaudin, Temp. Capt. C. C. Gwynne relinquish act. rank of Maj. on ceasing to comd. a Co. Temp. Capt. L. G. Moore relinquish act. rank of Maj. on ceasing to comd. a Co. Temp. Capt. H. W. A. Foster, D.S.O., relinquishes act. rank of Maj. on ceasing to comd. a Co. Temp. Capt. A. P. Miller relinquishes act. rank of Maj. on ceasing to comd. a Co. Temp. Lt. D. L. Laskovitch relinquishes act. rank of Maj. on ceasing to comd. a Co. Temp. Lt. R. H. Lamb relinquish act. rank of Maj. on ceasing to comd. a Co. Temp. Capt. L. M. H. Morgan, from Mid. Rtl., to be Lt. Temp. Capt. W. W. Pater to be act. rank of Maj. on ceasing to comd. a Co. and to be temp. Maj. Temp. Capt. C. H. Westmore to be act. Maj. while comd. a Co. Temp. Capt. F. W. Macdowell, D.S.O., to be act. Maj. while comd. a Co. Temp. Lt. E. C. H. Moore to be act. Capt. Temp. Capt. F. Caldwell to be act. Maj. while comd. a Co. Temp. Lt. W. J. E. Howard to be act. Capt. while comd. Trench Mortar Bn. 19021 Sgt. L. W. G. Meakin to be temp. Lt. Temp. Capt. D. Carmichael relinquishes act. rank of Maj. on ceasing to comd. a Co. and to be act. Maj. while comd. a Co. Temp. Capt. W. Miller relinquishes act. rank of Maj. on ceasing to comd. a Co. Temp. Capt. F. T. St. George relinquishes act. rank of Maj. on ceasing to comd. a Co. To be temp. Lts.: 703525 Sgt. G. G. Allum, 703431 Co. Sgt. M. R. S. Wright. Temp. Hon. Capt. and Paymr. W. F. Orr reverts to temp. rank of Lt. on relinquishing the appt. of Paymr. To be temp. Lt.



THE "HAWAIIAN MINSTRELS," EAST SANDLING CAMP.

This clever troupe of Canadian soldiers organised at the Y.M.C.A. but has performed many programmes to the delight of large military audiences. *Front Row, left to right:* Pte. C. McLean (6th Res.), Pte. W. Vaughan (113th), Corp. W. L. T. (113th), *Back Row:* Sgt. Johnson (12th Res.), Pte. J. Potter (12th Res.), Pte. T. A. Hickson (6th Res.).

Copyright Photo.—J. Weston & Son, Edinburgh.

34 Sgt. P. S. Creamer, 68 Pte. G. A. Mercer. Temp. Lt. N. M. MacLean to be temp. Capt. Temp. Lt. (act. Capt.) S. P. Lough, M.C., to be temp. Capt. Temp. Lt. T. B. Lane to be act. Capt. The notification regarding the reversion to the temp. rank of Lt. of temp. Capt. J. C. Smith in *Gazette* of January 26, 1917, is cancelled.

187. Bns.—Lt. A. Grindell to be temp. Qmr., with the hon. rank of Capt. 455942 Pte. D. R. Macdonald to be temp. Lt. Lt. (act. Capt. G. McL. Matheson, M.C., to be temp. Capt. The undermentioned to be act. Maj.: Lt. (act. Capt.) W. A. Cameron, while comd. a Co.; Capt. A. O. Blois, while holding appt. of Adj. Lt. A. V. Labau to be temp. Capt. Lt. L. Turrie to be act. Capt. Lt. C. H. Read to be temp. Qmr., with the hon. rank of Capt. Maj. J. M. Ross, D.S.O., to be temp. Lt.-Col. Lt. H. Mackenzie to be temp. Qmr., with hon. rank of Capt. Lt. H. G. Baker to be temp. Capt. Lts. to be act. Capt.: J. W. Lowe, M.C.; J. K. Swanson, Capt. H. E. Rose to be Adj. To be act. Maj.: Lt. L. F. Pearce, while comd. Sec. M.G. Corps; Capt. W. A. J. May, while comd. Co.; Capt. A. V. Wood, to be act. Capt.; Lt. S. B. Birds, Lt. J. Ross, To be act. Maj. while comd. Cos.; Capt. G. S. Thornton, Capt. W. T. Hooper, Lt. F. D. Scruton to be act. Capt. Lt. J. B. Bailey to be Adj.

C.A.S.C.—3555 Pte. V. B. Perse to be temp. Lt. **FOURTH CORPS.** Temp. Capt. to be temp. Capt.; Temp. Hon. Capt. to be temp. Hon. Capt.; Temp. Lt. H. R. Macdonald, temp. Capt. C. L. Grathern, from Can. Art. Temp. Lts. to be temp. P. A. G. S. from a Pnr. Bn.; R. H. Harcourt, from Can. Art.; P. D. L. from a Pnr. Bn.; Gen. List. Temp. Lt. W. J. Sangster, from a Can. Inf. Bn., to be temp. Lt.

RIF. TROOPS.—407 Cpl. Hugh McLeod to be temp. Lt. **PNR. BNS.** Temp. Capt. J. A. Keefe, M.C., relinquishes act. rank of Maj. on ceasing to comd. a Co. Temp. Capt. J. F. E. Gendron relinquish act. rank of Maj. on ceasing to comd. a Co.

C.A.M.C. Temp. Capt. to be temp. Maj.; L. B. Robertson, J. F. Burgess, 32082 Qmr.-Sgt. H. J. Haslett to be temp. Qmr., with the hon. rank of Lt.

GENERAL LIST. 65591 Co. Sgt.-Maj. R. N. Lyon to be temp. Lt. Staff Qmr.-Sgt. S. H. Matcham to be temp. Lt. Temp. Capt. W. C. Burton to be temp. Lt. Temp. Capt. J. H. Bates reverts to temp. rank of Lt. on proceeding Overseas.

Continued on page

(Continued from page 100)

(Continued on page 172.)

INVESTMENT NOTES.

The annual report of the Steel Co. of Canada, published on another page, shows that anticipations have been amply fulfilled. Net profits for the year, after deducting bond interest, charges for repairs, maintenance, and improvements, and providing for the war tax in respect of 1915-16, are shown at \$3,728,493. This, less a full year's dividends on the Preferred stock, would equal 28.5 per cent. on the Common, but as, during the year, arrears of Preferred dividends were wiped off, the actual surplus profits shown are \$3,016,382, which represents 26.5 per cent. on the Common stock. But excellent as is this showing, the annual statement contains internal evidence which indicates that the actual results of the year's working were ever better. For instance, the payment of the war tax for 1915-16 must have involved a very considerable sum; also reserves, which now stand at \$3,116,101, show a much greater increase, as compared with last year's, than is accounted for in the profit and loss account. The inference is that the actual net profits earned during the year were very much greater than are disclosed.

* * *

But, apart from this, the report is a document very well worth studying. It will be noticed that the reserves and surplus now total \$7,713,600, or nearly \$3,500,000 more than a year ago, and meanwhile the payment of Preferred dividend arrears, and Common stock dividends has very greatly improved the position of the Ordinary shareholders.

* * *

Noteworthy features of the Balance-sheet are: Plant, \$24,980,219—an increase of only \$152,132 during the year, despite the expansion which has been made; investments, at \$766,880, have increased by \$507,394. Although the value of materials and stocks have risen rapidly, inventories only stand at about \$123,000 more than last year. Cash on hand and in banks has risen from \$182,691 to \$1,553,658, and there is the entirely new item of War Loan—\$1,336,009. All these denote a great accession of strength, and, in connection with the last item, it may be remembered that the subscription of \$2,000,000 to the recently issued Canadian War Loan was the largest individual subscription made by any Canadian industrial company. Meanwhile, an interesting paragraph in the President's report indicates the directors' policy of preparing for the production of new lines, so as to make the best use of the company's immensely increased output of steel.

* * *

The Standard Chemical, Iron, and Lumber Co., whose report is also published in this week's *Canada*, is another of the many Canadian companies which have taken advantage of the current prosperity to strengthen their positions by the adjustment of valuations, and by preparations for the future. Despite labour and transportation difficulties, the company's plants were operated during the year at their full capacity, and, as a result of the increased output, rendered possible by additions to plant, and of the improved prices for the company's products, sales for the year totalled \$3,519,124, an increase of \$1,181,924, as compared with 1915. Profits for 1916 were \$696,464, or rather more than double those for 1915. This proportionately high increase of profits, of the way, indicated clearly the efficiency with which the operations of the company must have been conducted. Adding the surplus \$5,885 brought forward from 1915, the amount available for disposal was \$702,349. Of this, interest on debentures absorbed \$67,588, and interest on bank loans \$42,717. Donations accounted for \$5,000; \$85,000 was set aside to make up for previous shortage for depreciation, and \$123,269 for depreciation in respect of 1916. Of the balance—\$378,775—no less than \$375,000 was used for the provision of a special reserve in respect of excess valuation of iron furnaces, timber limits, and other investments, leaving a balance of \$3,775 to be carried forward.

* * *

The directors suggest that the special reserve should be increased until it amounts to \$600,000. It is expected that out of the earnings from the first six months of 1917 \$225,000 can be made available for this purpose, and that thereafter it will be possible to resume payment of Preferred dividends. As to the future, the directors anticipate that the volume of business carried on in 1916 will be maintained, if not increased, during 1917, and state that the company's wood supply is now assured until May 1, 1918. It is believed that the company's business will not be seriously affected by the termination of the war. Only two of its products—acetate of lime and acetone—can be counted as war munitions. The whole output of these is being sold to H.M. War Office, but at prices which have been considerably below those prevailing in the United States, and the sale of these two products is reasonably assured for a long period.

COMMISSIONS, &c., FOR CANADIANS

(Continued from page 104)

FEBRUARY 1917

STEFAN, ARTHUR, I. Graded for purposes of job as a Staff Lt., and Cpl. Temp. Lt. W. A. Birch, Gen. List, vice temp. Lt. H. B. McCance, Gen. List.

LT. C. Mc Wynn, FR Comm., Sec. Lt. Temp. Lt. F. D. Pennington, R.A. from Flying Officer, and to be temp. Capt. whilst so employed. Flying Officers: Temp. Sec. Lt. J. B. R. Langley, Gen. List, from a Flying Officer (Observers), temp. Sec. Lt. (on prob.) J. J. Foster, Gen. List, Capt. W. H. Gilroy, C.A.D.C., Maj. C. E. Suter, R.C. Can. Inf. Rn., Capt. N. S. Caldwell, Can. Inf. Rn., Lt. A. S. Bourne, Can. Inf. Rn., temp. Sec. Lt. F. Lohy, M.C., Gen. List, from a Flying Officer (Observers), Capt. W. L. Warner, C.A.S.C., Sec. Lt. M. C. Grant, R.A., and to be temp. Flying Officers (Observers): Temp. Sec. Lt. E. H. Jones, Gen. List, Lt. J. L. Dickson, Can. Gen. List, Capt. J. A. Le Royer, Can. Inf. Bn., Lt. A. R. Pfirmer, Can. Art. Balloon Comm. To be graded as Balloon Officer: Sec. Lt. (Temp. Lt.) J. Mitchell, Spec. Res. Balloon Officer: Lt. E. A. Wicks, Can. Inf. Bn., Sec. Lt. E. L. Hamby, to be Lt. R.A.M.C. Temp. Lts. to be temp. Capt. L. R. W. Brining, R.C.A. Reynolds, F. E. Carr-Harris, and W. G. Shaw. Temp. Capt. relinquish their commissions: D. T. Fraser, M.C., M.B., and W. A. Kennedy.

R.E. Maj. C. B. O. Symons, D.S.O., to be act. Lt. Col. whilst employed as C.R.E. of a Div. Sec. Cpl. W. E. Mellor, Can. Engns., to be temp. Sec. Lt.

Hon. L.I. Maj. A. A. I. Heyman, D.S.O. (Can. Inf. Bn.), to be act. Lt. Col. whilst coming a Bn., and to come a Bn. and to be temp. Lt. Col.

MEMORANDUM: Maj.-Gen. H. P. Leader, C.B., to be Col. of the 6th Dragoon Gds. (Carabiniers). Temp. Sec. Lt. (on prob.) F. J. Foster, Gen. List, confirmed in rank.

R.F.C. Sec. Lt. J. H. Blackall, Newfoundland Regt., to be Flying Officer.

* * *

FIVE NEW C.P.R. STEAMERS.

The following is taken from the report of the Canadian Pacific Railway Company for the half-year ending December 31, which has just reached this country:—

"An ocean steamship of 9,100 tons carrying capacity and a speed of 13 knots, now under construction at Newcastle-on-Tyne, has been purchased at a cost of £210,000 for delivery in July or August. This will make the tonnage of your ocean fleet practically the same as it was before the outbreak of war, but to provide for future requirements and to secure the advantage of the earliest construction that circumstances will permit, an arrangement has been made under an agreement with John Brown & Co., Ltd., the Fairfield Shipbuilding and Engineering Co., Ltd., and Harland & Wolff, Ltd., for the building, on a cost and percentage basis, of two steamships 605ft. in length between perpendiculars with a speed of 20 knots per hour, and two steamships 546ft. in length between perpendiculars with a speed of 16 knots per hour."

* * *

The Canadian War Records Office has been removed from 3, Lombard Street, E.C., to 14, Clifford Street, London, W.

Pte. Herbert Batchelor (77930), 15th Batt., who was taken prisoner about August, 1916, has arrived in London, having escaped from Germany. He was interned at Minden.

Sir Thomas White announces that Sir Robert Borden, on his return to Canada, will introduce a Bill to extend the life of Parliament.

The British Columbia Legislature has voted to continue the salary of Sir Richard McBride as Agent-General for the Province in London for another twelve months (says a *Canadian Daily Record* cablegram).

"Is Emigration to Be Feared?" is the title of an article by Mr. E. T. Scammell in *Reynolds Newspaper*, in which he holds that those working out "practical schemes" are mainly alive to the difficulties.

Sir George Foster announces that co-operation has been arranged between the United States and Canada for the supply of labour for the forthcoming harvest, for fixing a maximum price for wheat that shall apply to both countries, and for the establishment of a scale of general food prices.

The *London Gazette* announces the following temporary appointment at the War Office:—Assistant Director (unpaid).—Major George McLaren Brown, Reserve of Officers, Canadian Militia, and to be Lieutenant-Colonel whilst so employed (Feb. 17, 1917). Lieut.-Col. McLaren Brown is the European manager of the Canadian Pacific Railway.

Sir Robert Borden, speaking at the annual meeting of the British and Foreign Bible Society in London, said the ideals, purpose, and result of democracy must rest upon the collective conscience of the people, and democracy would attain results great or small in so far as the conscience purpose were guided by the Bible.

Major-General S. B. Steele, general officer commanding at Shorncliffe, in presenting the Military Medal to Sgt. Barry, of the Dorsets, and to Sgt. Gifford, of the Canadians, at Walmer on Saturday afternoon, declared that those who said republican ideas were prevailing in the Dominions "do not know the spirit of us." People in Canada had no feeling but that of the most solid loyalty towards the Crown.

THE STEEL COMPANY OF CANADA

LIMITED.

ANNUAL REPORT

For Year Ended December 31, 1916.

To the Shareholders

A statement of Assets and Liabilities and Profit and Loss Account as at 31st December, 1916, is herewith respectfully submitted by your Directors.

From this statement it will be seen that the net profits for the year, after deducting charges for repairs, maintenance and improvements, and providing for War Tax, for the years 1915 and 1916, were \$5,021,391.53. These profits were dealt with in the following manner:—

Interest on Bonds	\$525,819.00	
Deferred Dividends on Preferred Stock for two quarters of 1915	\$227,370.50	
Dividends on Preferred Stock for the year 1916	454,741.00	
Distribution on Ordinary Shares for the year 1916	682,111.50	
Reserve for Bond Sinking Fund	165,454.00	
Reserve for Depreciation	601,624.65	
Transferred to Betterment and Replacement Reserve	953,526.68	
Credited to Profit and Loss Account	1,632,855.70	

Total

\$5,021,391.53
The amount now standing to the credit of Profit and Loss is \$4,647,497.64. Having in view the fact that the prices of all materials and supplies at the present time are abnormally high, the matter of our inventories was most carefully considered, and they were taken upon a conservative basis.

During the year our plants were fully occupied, but we, like other companies, were hampered by the shortage of labour, caused by the large number of men that have left the country for overseas service and for various reasons, and the difficulty of getting delivery of our raw materials, supplies, etc., from firms who have also experienced labour shortage, and by reason of the congestion on the railways.

A great deal of thought has been given during the year to after-war conditions, and as we have materially added to our capacity for producing steel, it will be necessary for us to go into new lines in order that we may use the increased output. Just what lines it will be best for us to take up, has not yet been definitely determined, but whatever they are they will involve considerable expenditure for new finishing plants.

Your Directors, therefore, have deemed it wise and prudent to start to accumulate a fund to meet this expenditure, and there has been taken out of the profits and set up on the Balance Sheet, under the caption of "Betterment and Replacement Reserve," the sum of \$953,526.68.

Out of the earnings for 1916 your Directors felt warranted in making a distribution on the Ordinary Shares of the Company of four per cent., as set forth in the attached statement.

The Directors again wish to express their appreciation of the efficient manner in which the officers and employees of the Company have performed their duties during the past year. ROBERT HOIBSON, President.
Hamilton, Canada, March 15th, 1917.

CONSOLIDATED BALANCE SHEET, AS AT DEC. 31, 1916.

ASSETS.

Cost of Works owned and operated by the Company	\$24,980,219.04	
Investments in other companies and Company's own Bonds acquired for Sinking Fund	766,877.88	\$25,747,096.92
Sinking Fund Assets—		
Cash in hands of Trustee		3.83
Current Assets—		
Inventories of Raw Materials and Finished Products	\$5,848,822.05	
Accounts Receivable	3,551,158.75	
Bills Receivable	95,840.85	
Cash on hand and in banks	1,553,658.78	
War Bonds, Loans and other Securities	\$11,049,482.73	
	1,336,009.36	\$12,385,492.03
Stock of the Company purchased and held in Trust for Employees		20,306.73
Deferred Charges to Operations—		
Insurance and other Expenses paid in advance		26,022.25
		\$38,178,921.76

LIABILITIES.

Capital Stock, Authorized—		
100,000 shares at \$100 each, Preferred	\$10,000,000.00	
100,000 shares at \$100 each, Ordinary	15,000,000.00	
Issued—		
64,963 shares at \$100 each, Preferred	\$6,496,300.00	
115,000 shares at \$100 each, Ordinary	11,500,000.00	\$17,996,300.00
Bonds, 6 Per Cent. First Mortgage and Collateral Trust Bonds—		
Authorized	\$10,000,000.00	
Issued	8,850,000.00	
Less held in escrow for redemption of Montreal Rolling Mills Co. Bonds	500,000.00	
	\$8,350,000.00	
Less redeemed through Sinking Fund	172,700.00	
	\$8,177,300.00	
Bonds of Montreal Rolling Mills Company	500,000.00	8,677,300.00
Convertible Promissory Notes—		
Due July 1st, 1918, 1919, 1920		845,000.00
Current Liabilities—		
Accounts Payable, including provision for War Tax for 1916	\$2,779,034.20	
Bills Payable	4,000.00	
Preferred Dividend No. 22, payable Feb. 1st, 1917	113,685.25	
Reserves—		
Surplus Retaining and Rebuilding Reserve	189,794.69	2,896,719.45
Reserve for Accidents to Employees	25,000.00	
Contingent Reserve	193,829.30	
Betterment and Replacement Reserve	953,526.68	
Bond Sinking Fund Reserve	\$1,362,150.67	
Depreciation Account	253,954.00	
	1,500,000.00	
Surplus—Balance as per Profit and Loss Account		3,116,104.67
		4,647,497.64
		\$38,178,921.76

UNION BANK OF CANADA.

INCORPORATED 1865.

Head Office—WINNIPEG.

Paid-up Capital - \$5,000,000. Ret and Undivided Profits - \$3,600,000
Total Assets Over - \$100,000,000.

The Bank has over 300 Branches in CANADA, and AGENTS IN THE PRINCIPAL CITIES IN AMERICA.

MONEY TRANSFERRED

to and from Canada and the United States by CABLE, LETTERS OF CREDIT, BANK DRAFTS, etc.

DEPOSITS RECEIVED

for fixed periods at favourable rates, which may be ascertained on application to:—

LONDON OFFICES:

6, PRINCES STREET, E.C., and 26, HAYMARKET, S.W.

NEW YORK AGENCY: 49, WALL STREET.

Scotch Agents—Royal Bank of Scotland and Branches.

— THE — STANDARD TRUSTS COMPANY,

Head Office: 346, MAIN STREET, WINNIPEG.

Branch Offices: Saskatoon, Edmonton, Vancouver.

PRESIDENT:

J. T. GORDON, Esq.

(President Gordon, Ironside & Fares Co., Ltd.)

Authorized Capital	\$1,000,000
Subscribed and Fully Paid	750,000
Reserve	450,000
Total Assets	16,400,000

All business of a trust character transacted. Administration of Estates a speciality. Will forms supplied free. Consultations and correspondence invited. Trust funds invested in first mortgage securities to yield about 7% net.

WM. HARVEY, MANAGING DIRECTOR.

MONTREAL, March 14, 1917.

We have examined and audited the above Balance Sheet, and certify that, in our opinion, it is properly drawn up so as to exhibit a true and correct view of the position of The Steel Company of Canada, Limited, as at December 31st, 1916.

RIDDELL, STEAD, GRAHAM & HUTCHISON, Chartered Accountants.

STATEMENT OF PROFIT AND LOSS.

Profits for the year ended December 31st, 1916, after deducting charges for Repairs, Maintenance and Improvements, and providing for War Tax, 1915-1916	\$5,021,391.53
Less Reserve for Bond Sinking Fund	\$165,454.00
Reserve for Depreciation	601,624.65
	767,078.65
Less Interest on Bonds—	
The Steel Co. of Canada, Limited	\$495,819.00
The Montreal Rolling Mills Co.	30,000.00
	525,819.00
	\$3,728,493.88

Less Dividends on Preferred Shares—

Dividend No. 19, for the quarters ended	
March 31st, 1915, 13%	\$113,685.25
June 30th, 1915, 13%	113,685.25
	\$227,370.50
Dividend No. 20, for Quarter ended June 30th, 1916, 13%	113,685.25
Dividend No. 21, for Quarter ended Sept. 30th, 1916, 14%	113,685.25
Dividend No. 22, for Quarter ended Dec. 31st, 1916, 14%	113,685.25
	\$682,111.50
Distribution on Ordinary Shares for the year 1916	460,000.00
	\$1,142,111.50

Transferred to Betterment and Replacement Reserve	\$2,586,382.38
	953,526.68
Add balance brought forward Dec. 31st, 1915	\$1,632,855.70
	3,014,641.94
Balance, Profit and Loss, December 31st, 1916	\$4,647,497.64

FURNITURE, ORIENTAL CARPETS, JEWELLERY, ANTIQUES, &c.

Messrs. Gillow & Gillow, Ltd., 217, Knightsbridge, London, S.W., have taken the large hall and galleries at this address (one of the largest, probably, in the United Kingdom for such a purpose) for both buying and selling either in large or small quantities any of the foregoing things. Important sales are frequently taking place, and cash advances are willingly made by the firm pending the sale of articles deposited with them for sale. A postcard sent to the firm will secure a catalogue of sales taking place during the present month. Visitors are invited to call at any time to look round and see for themselves the hall and galleries.

Canadian Finance:

Weekly Reports from Our Own Correspondents.

THE LONDON MARKET.

Stock Exchange Settling Days:—

Friday, June 1

GENERAL CARRY OVER.

Continuation Day.	Ticket Day.	Pay Day.
Mon May 28.	Tues May 29.	Wed May 30

LONDON, Tuesday.

The Canadian section has not been without points of interest, though dealings in this part of the House have rarely reached important proportions. Among the gilt-edged issues of the Dominion the 4½ Per Cents are slightly weaker at 93 ex dividend. There has been no movement in the old Fours at 78.

In the railroad group Grand Trunk issues have been unsettled by the proposed terms on which the system should be nationalised and the control shifted from London to Canada, as suggested by the Canadian Royal Commission. Prices have been put back moderately, and the market is now awaiting an official reply to the protest of the President of the Company against the terms referred to. There are many net declines of ½ to 1, and the 2nd Pref. at 57½ is 1½ down. Canadian Pacific have been a very slow market throughout, despite the declaration of the usual quarterly dividend, the quotation keeping close around 174. With regard to the Canadian Northern Railway, which is also affected, of course, by the Railway Commission's findings, the Guaranteed Fours have risen 1 to 82.

In the land section Hudson's Bays have dropped slightly to 6 13-16, but Southern Albertas at 48. 6d. are a trifle firmer, and Canadian Wheat Lands have again been active. Other low-priced shares are about the same.

Industrials have not been much to the front, and price changes have been mixed. Steel of Canada shares have fallen back 5 to 59, and Dominion Steels at 60 are 2 down. Cities Services have recovered 5 to 300.

Brazilian Tractions, after some heaviness, have rebounded to 45, helped by the strength of the Brazilian Exchange. Mexican traction issues have also continued strong on reports that Mexico would shortly join the Entente. Mexico Trams are up to 24½.

OUR TORONTO LETTER.

TORONTO, April 24.

Business in stocks has continued so dull as to be practically featureless. There is evidently no desire to enter into fresh operations of any importance until the situation is somewhat more clear both in regard to the trend of business in New York, and also as to what, if any, fresh burdens of taxation may be imposed under the new Canadian Budget. There is, however, no evidence of selling pressure. There has been some activity in Brazil Traction in Toronto, the price recovering a little from its recent low point. Smelters have also been firm, thus reflecting the improvement in the outlook in regard to the labour difficulties in British Columbia. In Montreal there has been some demand for Civic Power at 79½. The Steel stocks have shared in the general quietness.

I note that in Montreal a sale of Ames-Holben Pref. took place yesterday morning at 55, but another transaction later in the day occurred at 59. Two large blocks of War Loan changed hands yesterday in Montreal at 95.

It is announced that a proposed Messrs. M. K. Hursey, R. P. Gough, C. A. Barnard, and J. F. M. Stewart, of Toronto, have purchased the lumber-milling plant of the Canadian Pacific Lumber Co. at Port Moody, B.C. and will improve the mill and operate it to its full capacity.

Canada Foundries and Forgings dividend for the current quarter, 3 per cent, is not accompanied by the 3 per cent bonus which has been paid with each quarterly dividend during the past year. Earnings during the current year are said, however, to be well up to the rate of last year's earnings, which were eminently satisfactory, and it is believed that the dropping of the bonus is purely precautionary.

The Canada Steamships Co. has purchased the complete interests of the Reid Wrecking Co., of Sarnia, including tugs, towing boats, docks and machine shops.

Among current prices, Scotia is 90½, Dominion Steel 61½, Steel of Canada 61, Cement 60½, Canadian Car Pref. 69, Common 28, Canadian General Electric 109, Waygamack 78, Spanish River 16½, Smelters 28, Toronto Railway 81, Steamships 37½.

Turning to the mines, Hollinger's report for the four weeks to March 25 shows gross profits of \$210,749, or \$87,739 in excess of dividend requirements for the period. Surplus profits for the first three four-weekly periods of 1917 were \$146,717. The find of bonanza ore by Hollinger, which caused some excitement a little time ago, is said to have averaged about \$9 per lb. in value. About 1,900 lbs. were hand-picked, and yielded about \$18,000 in gold. This find is stated to be merely incidental to the exceptional values shown by Vein No. 58 on the Acme property, which vein averages from 14 to 15 ft. in width, with values of from \$50 to \$90 per ton. The labour trouble is delaying the completion of the enlarged mill. The Peterson Lake Co. has passed its dividend in respect of the past three months.

Mining stocks have been fairly firm, owing, doubtless, to the more encouraging reports in regard to the labour situation, but the volume of trading has been moderate. Hollinger is \$5.05, Dome Mines \$15, McIntyre \$1.60, New Ray \$1.48, Temiskaming 45, Nipissing \$7.50, McKinley 50, Kerr Lake \$4.50, Hargraves 16½, Beaver 37.

RAILWAY EARNINGS (Gross). Nine Days Ending April 30.

Canadian Northern,	\$932,100; increase, \$88,000.
Canadian Pacific,	\$3,665,000; increase, \$499,000.
Grand Trunk,	\$244,824; increase, \$1,282.
G. T. Western,	\$62,526; increase, \$2,338.
Detroit, Grand Haven, and Milwaukee,	\$17,026; increase, \$662.
Total,	\$304,375; increase, \$7,282.
G. T. P. Prairie Section,	\$28,187; increase, \$6,125.

5½ PER CENT. DEBENTURES.

CENTRAL CANADA LOAN AND SAVINGS COMPANY (Incorporated 1884).	
SUBSCRIBED CAPITAL	\$513,698
PAID UP	359,589
RESERVE FUND	359,589
TOTAL ASSETS (including uncalled capital)	2,100,590

This Company is at present receiving LOANS on Debenture at 5½ per Cent. for One to Five Years.
FINLAYSON, AULD & MACKENZIE, Writers.
Chief Agents in Great Britain.
144, St. Vincent Street, Glasgow.

The value of the 5½ Per Cent. Debentures is 50 per cent. greater than at last year. 1,000,000 lb. will be granted and marketed this year, and at an average price of 10 cents per lb. the Pro will receive \$10,000,000.

PUBLIC NOTICES.

THE CANADIAN BANK OF COMMERCE.

DIVIDEND No. 121

Notice is hereby given that a DIVIDEND of Two and a half per cent. and a BONUS of One per cent. have been DECLARED upon the Capital Stock of this Institution for the three months ending 31st May next, and that the same will be PAYABLE at the Bank and its Branches on and after Friday, 1st June next, to shareholders of record on 16th May, 1917.

The Transfer Books will be closed from 17th May to 31st May, both days inclusive By Order of the Board,

C. CAMBIE, London Manager.
2, Lombard Street, 21st April, 1917.

S. T. JOHN and QUEBEC RAILWAY COMPANY First Mortgage Four per cent. Debenture Stock, 1902

For the purpose of preparing the Interest Warrants due 1st June, 1917, the BALANCES will be STRUCK on the evening of the 10th inst., after which date the Stock will be transferred ex dividend.

For Bank of Montreal.

G. C. CASSELS,

Manager.

No. 47, Threadneedle Street, E.C. 2.
9th May, 1917.

FIRE & MARINE

WESTERN

ASSURANCE COMPANY

BRITISH & FOREIGN OFFICES
25, BORNHILL, LONDON.

Paid-up Capital - £513,698

Head Office: TORONTO.
W. R. Brock - President.
W. B. Meikle, Vice Pres. & Gen. Man.
LONDON BOARD OF DIRECTORS:
Rt. Hon. Sir John H. Kennaway, Bart. C.B. (Chairman).
Sir Ernest Cable (Bird & Co.)
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INFANTRY. Danis. 144195 A.

Wounds

MOUNTED RIFLES.-McGregor, 195142 L.-Cpl. J.; McGuckie, 6032 D.

2565 Lt. Cpl. A. J. Wilson, 757169 A. B.; Woodward, 427605 P.
MOUNTED BIELES—Commodore, 835240 J. E.

MOUNTED RIFLES.—Brazeau, 159024 F.; Burke, 213450 J.; Curtis, 116950 E. H.; Elliott, 105755 T. S.; Hodgins, 727813 W. Le R.; Jamison, 172538 D. J.; Johnson, 635406 C.; Jones, 400912 A.; Laws, 624337 A.; McFayden, 117393 J.; MacLean, 482017 J. J.; McRae, 113449 A. G.; Martin, 437068 R. C.; Reid, 719067 J. L.; Robinson, 135215 R.; Ross, 718389 A.; Smith, 552605 W. R.; Tanneck, 292458 L.; Vandervoort, 136440 S. W.

ARTILLERY.—Fish, 42258 Bdr. W. C.; Hardy, 312892 Sgt.-Maj. J.; Hookman, 459107 Gnr. J. F. J.; Kerr, 348205 Gnr. O.; Wright, 83135 Gnr. H. A.
ENGINEERS.—Burke, 498 Dvr. F.; Fisher, 442923 Spr. A. L.
MACHINE GUN COMPANIES.—Gillespie, 156769 H.; Knight, 425698 W. R.
McAvey, 488598 A.; Mitchinson, 467079 H.; Murphy, 414483 Cpl. W. G.;
Read, 441205 Sgt. G. P.

Allen, 441205 Sgt. G. F.
 INPATRY. - Allen, 404521 J. A.; Allen, 195323 W. C.; Allen, 174801 W. J.;
 Allison, 292348 R.; Anderson, 760872 C.; Anderson, 22020 L-Sgt. E. T.;
 Anderson, 77872 Sgt. J. A.; Anson, 635360 A.; Armstrong, 59021 C. R.;
 Armstrong, 229384 D.; Ashton, 22023 A. J.

Hargreave, 742532; J. H., Birnes, 183058 R.; Barker, 190404 Scot. G. H.;
Belting, 139016 T. B.; Bell, 185000 W. A.; Benham, 429104 B. H.; Bierce, 441258
B.; Bigelow, 1911998 E. W.; Binney, 292190 J. E.; Birney, 161049 R. V.;
Birne, 63145 L.-Cpl. C. F.; Bloughrough, 679027 F. G.; Blythe, 875324 W. J.;
Blum, 185000 W. A.; Boon, 185000 W. A.; Boyle, 185000 W. A.;
B. P.; Brienen, 291804 H.; Brown, 175118 C.; Brown, 141637 E. R.; Bryant,
842029 J. J.; Brason, A44149 R.; Buchanan, 712720 T.; Bulmer, 625130 J.
N.; Burkholder, 185000 W. A.; Burton, 188270 W. A.; Butler, 16402 H. B.;
Burke, 185000 W. A.; Butts, 183077 S.; Byrd, 185000 W. A.;
B. J.; Capper, 887604 R. C.; Cardiff, 980317 S.; Carpenter, 261492 J. A.;
Savannah, 472257 L.-Cpl. J. G.; Chalk, 750002 J.; Chamberlain, 234648
H.; Chambers, 185000 W. A.; Chaney, 185000 W. A.; Chandler, 185000
W. H.; Clark, 928304 M. G. A.; Coody, 138548 Sgt. M. W. Coates, 911772
W. D.; Coles, 769775 J.; Colli, 187049 J.; Conrad, 624936 O. M.; Conney,
J. D.; Coyne, 199995 B.; Crouch, 400547 Sgt. F. J.; Cullen, 195867 J. J.

Darbin, 739058 H.; Dale, 817211 C. N.; Davidson, 908087 J.; Delisle, 121734 C.; Demille, 832616 W. C.; Dunham, 472789 S.; Eakins, 21145 L.-Cp1. A. H.; Edwards, 204364 P.; Edwards, 745979 P. H.; Edwards, 861753 W. C.; Efinger, 739454 J. R.; Ewing, 116188 P. H.; Faunstau, 292382 R. C.; Fenwick, 186553 A.; Ferguson, 646211 G. D.; Flier, 748052 H. B.; Flinch, 760246 A.; Fish, 812205 G. A.; Fitzgerald, 760524 E.; Fleming, 116446 F. R.; Fluke, 184084 J.; Forbes, 437042 J. McF.; Fraser, 625210 D. G.; Fraser, 781091 D. R.; Fyall, 160055 A. E.

Killed.

MACHINE GUN Co.—Burrows, 420264 F. H.; Jones, 446269 A.,
Maki, 409504 M.

INFANTRY.—Aish, 645266 F. D.; Allard, 172096 T. E.; Anderson, 75979 W.; Anderson, 624524 A.; Andrew, 195297 L.-Cpl. J.; Appleby, 706843 W.; Askew, 211224 E. R.; Austin, 811891 J.; Ayres, 700832 H. A.

Babeock, 706430 A.; Baird, 907768 R. J.; Baker, 116252 H. H.;
Banford, 75717 A. A.; Batchelder, 253026 O. W.; Bolton, 230530
R. F.; Boyd, 75758 R. L.; Brown, 442595 L.-Sgt. J. L.; Bucill,

Campbell, 790187 J. T.; Chipperfield, 252932 T. H.; Christin,
706898 G. T.; Christofferson, 252736 C. L.; Collia, 687049 J.; Con-
nolly, 790518 T. A.; Conklin, 760156 R. C.; Conway, 760387 M. J.

Cummings, 811967 A.; Cuth, 180027 (pl. C. W. Davenport, 80130 A.; Davis, 472708 E.; Dixon, 464612 A. W.; Downing, 808370 G. A.; Dreahle, 629456 J. T.; Dudley, 706496 A.

A.; Duffy, 100491 H.; Earls, 790998 R.; Elliott, 696370 L. J.; Erskine, 696786 W.; Ferguson, 925452 D. B.; Fletcher, 807460 H. A.; Fortune, 183608 G. C.; French, 696945 J.; Fulton, 808129 S.

Galbraith, 435490 L. Cpl. J.; Galloway, 252938 R. J.; Gorrings, 645058 W.; Gould, 423027 G. S.; Grant, 629491 Cpl. R.; Gray, 435731 L. L.; Greenbank, 160076 L. S.; R.; Guillon, 210372 L.; Gunn, 253040 H.

Hackett, 434980 C. E.; Hall, 442388 L. Cpl. E. S.; Hardacre, 629036 Cpl. C. E.; Harigan, 761286 R. F.; Harris, 878117 M.; Hawkins, 195459 R. B.; Hepworth, 55637 W.; Hodge, 434905 W. H.; Hogg, 698247 A. J.; Horn, 808343 V. W. J.; Horrox, 435227 J.; Hound, 186149, Cpl. W.; Hughes, 757556 S. G.; Hunt, 814269 A.; Huntley, 446744 A. G.

Ibbetson, 811109 F. H.; Jackson, 629540 L. Cpl. T. F.; Jackson, 808154 V. A.; John, 219503 M.; Juhndro, 687015 V. A.; Johnson, 204085 G.; Johnson, 811671 W.

Kennedy, 761285 H.; Ker, 628515 (pl. R. D.; Kirland, 434002
L. W.; Kitching, 474005 T.; Kitching, 474147 J.; Knowles, 219014
H. L.; Kuiso, 760555 J.

La Boucane, 625320 J.; Lake, 700439 L.; Cpl. A. W.; Landieth, 442418 A. C.; Leary, 749318 J. W.; Lees, 116173 A.; Leveck, 435487 F.; Lines, 180806 J.; Lintott, 907126 S. E.; Loewen, 443513 J.; Logan, 115136 S. B.

McAuley, 470323 G. H.; McCarthy, 781459 J. V.; McCaig, 292376 D.; MacDonald, 434923 A.-Cpl. D. A.; McDonald, 024259 W. H.; McIntyre, 781434 W. R.; MacIvor, 187658 Cpl. J.; McKinnon, 925594 J. G.; McLachlan, 841680 A.; McLean, 706637 G. A.; McLennan, 606871 S. R.; McNicol, 043174 A. L.; McQuinn, 739923

N. : Maloney, 213626 J. : Melrose, 442593 A. P. : Melvin, 446960
Sgt. A. : Milburn, 706728 J. H. : Millar, 811403 J. : Milne, 145188 Cpl.
H. : Montgomery, 790294 W. S. : Mossery, 706048 C. : Munro, 757379
H. D. : Mc. : 435700

H. R. : Muir, 43598 H.
Neil, 435354 A. ; Nevard, 790295 W. ; Newcombe, 791171 J. H.
Noble, 434718 T. H. ; O'Dwyer, 812192 P. M. ; Phillips, 434728
L. -Sgt. P. W. ; Pike, 625040 R. M. ; Pitchess, 809165 E. J. ; Pitticki
219373 E. ; Pollock, 703386 J. C. ; Power, 220211, A. W.

Reid, 442470 S. A.; Rendell, 42766 H.; Rennie, 116116, A. S.
 Reynolds, 135390 H.; Riley, 124319 Sgt. C. G.; Ross, 252889 E. G.
 Rose, 186231 L.-Cpl. S. O.; Sallee, 907697 L. H.; Saunders, 425296
 C. S.; Scales, 127034 P. F.; Scott, 790216 J. A.; Shearer, 887377 L.

Skinner, 184042 F. R.; Smith, 116235 W. J.; Smith, 696616 G. A.
Smith, 435,730 A.-Cpl. G. E.; South, 703304 R. W.; Stirling, 443311
A. T.; Stuart, 782327 H.; Sutton, 760163 A. E.; Symonds, 703037
A. B.

Teare, 435805 F.; Teel, 696092 P. D.; Thacker, 426356 Sgt. G. W. Toms, 435780 P. J.; Walter, 186280 Sgt. G. H.; Watson, 687027 J. H.; Wheelwright, 645870 S. G.; Wilson, 629147 J. B.; Wilson 812142 R. A.; Wilson, 184104 R.; Wright, 832362 E. D.; Young 435145 L. Sgt. P.; Young, 442822 C.; Zindick, 703175 N.

Reported Killed.

INFANTRY.—Goulding, 77374 L.-Sgt. J. E.

AVANUGH, 472257 D. Cpl. J. G.; Chalk, 7530002 J.; Chamberlain, 234438
F. E. S.; Chapman, 116515 H. S.; Chiasson, 715993 L.; Christie, 763558
W. H.; Clark, 925834 K. A.; Coady, 138548 Sgt. M. W.; Coates, 911772
W. D. 4072

MOUNTED RIFLES.—Cockburn, 216452 D.; Bull, 835576 J. L.
Butlin, 190343 H.; Cox, 171606 T. H.; Hughes, 159110 C. A.; James
525703 E.

123437. C. Colles, 76/75 J. C. Collis, 87/049; Confad, 62/498 O. M.; Cooney, 63/103 E. W. J. Butler, 11/640 B. H.; Costello, 42/237 F. R. C. Cutler, 19/995 B. C. Crouch, 40/547 Sgt. F. J. O'Brien, 19/887 J. W. C. Cutler, 14/544 J. J. Dale, 87/211 C. N.; Davidson, 90/087 J. Delisle, 12/1734 C. Demille, 63/216 J. C.; Dunhinn, 47/289 S. Eskins, 21/145 L. Col. Dabbs, 73/058 H. P.; Dale, 87/211 C. N.; Davidson, 90/087 J. Delisle, 12/1734 C.; Demille, 63/216 J. C.; Dunhinn, 47/289 S. Eskins, 21/145 L. Col.

List of Wednesday, May 9

INSTRUMENTS.—(Chapman, 706732, J.; Potter, 135209, H. E. D.; Mus-

INFANTRY.—(Lumpkin, 706752 G.; Porter, 155265 H.; 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845

Wounds.

Mounted Rifles.—Russell, 104492 L.-Cpl. M.; Sephton, 187289

Lt.-Cpl. D.
INFANTRY.—Adams, 132585 A.-Cpl. J. W.; Hurshman, 223486 J.;
Jewers, 712918 I. W.; Laxier, 623195 M.; Parker, 670180 W. H.

The remainder of Tuesday's and Wednesday's Lists will be given next week.

— * * —

Sec. Lieut. L. F. Hickey, Newfoundland Regiment, is reported wounded.

Pte. Alexander Stuart, Royal Fusiliers (wounded), was formerly on the London staff of the Royal Bank of Canada.

Canadians in reserve battalions applying to the Newspaper Department, Canadian, of the Red Cross Society, 14-16, Cockspur Street, London, S.W., will be supplied with newspapers published in their home towns so far as the surplus permits after the hospitals have had their copies.

Mr. Kennedy Jones, M.P., Director-General of Food Economy, says in a message to the *Montreal Gazette*: "We are following in England with gratitude and admiration the steps being taken in Canada to increase the production of food-stuffs. Every pound of food raised in Canada is another pound taken from the German submarine."

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Assistant General Manager H. V. F. JONES.

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Broughton	Edmonton	Kamsack	Monitor	Regina	Tartar

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Fort St. John	Fort St. John	Fort St. John	Fort St. John	Fort St. John
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Fort St. John	Fort St. John	Fort St. John	Fort St. John	Fort St. John
Fort St. John	Fort St. John	Fort St. John	Fort St. John	Fort St. John

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Halifax	Halifax	Halifax	Halifax	Halifax
Halifax	Halifax	Halifax	Halifax	Halifax
Halifax	Halifax	Halifax	Halifax	Halifax
Halifax	Halifax	Halifax	Halifax	Halifax
Halifax	Halifax	Halifax	Halifax	Halifax

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St. John's	St. John's	St. John's	St. John's	St. John's
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St. John's	St. John's	St. John's	St. John's	St. John's
St. John's	St. John's	St. John's	St. John's	St. John's

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New York	New York	New York	New York	New York
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New York	New York	New York	New York	New York
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Mexico City	Mexico City	Mexico City	Mexico City	Mexico City
Mexico City	Mexico City	Mexico City	Mexico City	Mexico City
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Ontario after the War—MINING OPPORTUNITIES.

The Cobalt District of Ontario is now producing silver at the rate of two and a-half tons per working day. The total output for 1915 was 23,653,713 ozs., valued at \$11,703,966.

Ontario now occupies first place as a gold-producing province, the output for 1915 being valued at \$8,386,956—equal to 44 per cent.

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NOTES ON INVESTMENTS.

Canadian Railway Commission's Report.

The event of the week has been the presentation to the Canadian Parliament of the result of the labours of the Royal Commission appointed to enquire into the subject of railways and transportation in the Dominion. As might have been expected the three Commissioners make very drastic recommendations, and they are divided in their conclusions, a minority report being presented by Mr. A. H. Smith, the President of the New York Central Railroad. So far, apparently, the full report of the findings of the Commissioners has not been received in this country, but elsewhere we publish a brief summary of the two reports. From enquiries we have made in financial circles we find an indisposition to discuss either the majority or minority reports until these have been received and their contents carefully digested, and no official information has yet been issued by the railways concerned, apart from the statement made by Mr. E. J. Chamberlin, the President of the Grand Trunk Railway, who, to an interviewer at Montreal, did not hesitate to express "extreme surprise at some of the statements made in the (majority) report," which he described as "both inaccurate and misleading." In the circumstances, pending time for the digestion of the two reports, reticence on the part of the London officials is praiseworthy, and whilst those interested will appreciate the prompt manner in which the *Times* has challenged the attitude of the two Commissioners responsible for the majority report with regard to the suggested compensation to the holders of Grand Trunk Railway securities for their surrender, we think it may be confidently assumed that the Canadian Government is animated by the desire to act generously to the stockholders of both the Grand Trunk and Canadian Northern Railways.

* * *

"Majority" Commissioners' Drastic Recommendations Admitting so much it must be conceded that the majority report arrives at conclusions which will not prove easily palatable or acceptable to the British stockholders in either the Grand Trunk or the Canadian Northern Railways. This is clearly indicated by the preliminary criticism of the *Times* of the majority report, in which, guided only apparently by the cabled summary of the two reports and the extracts published in a single weekly financial publication, our contemporary points out that Sir H. L. Drayton and his colleague, Mr. W. M. Ackworth, in arriving at their conclusions "seem to ignore the whole of the disturbing effect of the war on Grand Trunk finance, not to speak of the sacrifices made by the English stockholders in the past during the creation of the railway," and adds, "it would appear that the scheme there recommended certainly does not err on the side of 'generosity,' though that word is actually used by the Commissioners as characterising their scheme." We repeat that the majority report—so far as we know of its contents—is pregnant with contentious matter, but we consider that it would be unwise to discuss a document of such paramount importance to thousands of British investors until it is received in London. The railways whose methods come in for such censure at the hands of the majority Commissioners will doubtless enter a spirited defence in due course. It is regrettable that the findings of the three Commissioners were not available when Mr. A. W. Smithers made his speech to the stockholders of the Grand Trunk Railway, for then he would have been able to outline the attitude of the board of the latter to the proposals now put forward so far as the Grand Trunk, its subsidiary, and the Canadian Northern are concerned. With the thorny questions of London control—a perennial topic at past Grand Trunk meetings—the company's past dividend policy, arrears of maintenance, and the suggested terms of compensation, both in relation to the Grand Trunk and the Canadian Northern systems, we think it unwise to deal editorially pending the receipt of the report just presented at Ottawa, which may be expected to arrive in this country at an early date. In view of the fact that the minority report of Mr. Smith, the President of the New York Central Railroad, opposes public ownership, and suggests an entirely different scheme for the extrication of the companies from their present difficulties, this will undoubtedly receive the closest attention of those British investors who have rooted objections to anything in the nature of the nationalisation of railways. A section of the majority report which will also be carefully studied is that dealing with Canada's magnificent internal system of natural waterways, which it is pointed out "must always, so far as can now be foreseen," carry a very large proportion of the total traffic of the Dominion.

Canadian Railway Results for March.

The adverse conditions under which the Canadian railways are at present working, to which Mr. A. W. Smithers referred at some length at the recent meeting of the Grand Trunk Railway Company, were markedly reflected in that company's working statement for March. Of a gross gain of £293,900 on the main line all but £12,799 was absorbed by increased expenditure, whilst the Grand Trunk Western fell behind to the extent of as much as £34,900 and the Detroit Grand Haven and Milwaukee showed a net decline of £6,000. The net result on the combined system was a falling off of £21,500, making the total net shrinkage for the first three months of the present year as much as £136,950—a decidedly bad beginning. We analyse the results for the month in the quarter in tabular form as usual.

March	Gross Receipts	Working Expenses	Net Revenue
Grand Trunk Railway	£95,900 inc.	£81,150 inc.	£12,750 inc.
Grand Trunk Western	1,200 inc.	32,000 inc.	31,800 dec.
Detroit, Grand Haven and Milwaukee	9,200 inc.	12,200 inc.	9,000 dec.
Totals	101,300 inc.	125,850 inc.	24,950 dec.
3 months Jan.-Mar., 1917.	Gross Receipts	Working Expenses	Net Revenue
Grand Trunk Railway	£175,550 inc.	£195,700 inc.	£22,650 dec.
Grand Trunk Western	21,950 dec.	71,650 inc.	53,300 dec.
Detroit, Grand Haven and Milwaukee	1,450 dec.	20,150 inc.	21,000 dec.
Totals	150,950 inc.	287,500 inc.	136,950 dec.

* * *

Working Expenses Still Eating into Revenue.

In the circumstances it was not surprising that the market weakened on the very poor showing for March, and this feeling has since been accentuated by consideration of the drastic recommendations contained in the Railway Commission's Report on the question of the Canadian railways generally, with which we deal above. The C.P.R. did much better in March, for whilst its working expenses went up nearly a million dollars—\$950,000—its gross earnings amounted to \$1,466,000 more than in the same month of 1916, so that the net earnings were higher to the extent of \$516,000, bringing up the total net earnings for the nine months to \$39,229,000, or \$1,799,000 in excess of the corresponding period of 1915-16. How heavy, however, have been the inroads of expenditure in those nine months may be gauged from the fact that the gross earnings were up \$13,572,000, indicating an increase in working expenditure of as much as \$11,773,000. The same story has to be related of the Canadian Northern Railway, where practically two-thirds of the gross gain in earnings has been eaten up by increased working expenses, only \$251,700 being retained of the increase of \$666,200. For the nine months the gross gain is \$5,961,300, but as working expenses in the same period have risen \$4,732,500, the net gain is only \$1,228,800. The mileage in operation in March was 1,135 more than in the corresponding month of 1916.

—*—*—

LONDON PRESS COMMENT

On the Canadian Railway Report.

"It would be only fair to bear in mind that, but for the war, the finances of the Grand Trunk under its London board would, as its accounts now show, have probably been restored already to a remarkably favourable position. Also that the English stockholders, after all, have long borne the burden of creating and maintaining the railway—a consideration which need not be overlooked, even if it be desirable, after many years, to transfer its direction to Canada."—*Times*.

"We fancy that the mere suggestion that the Grand Trunk Railway Company—which owes its very existence to the investors of this country, and which has done so much to assist in the development of Canada—should be compulsorily acquired by the Government will come as something like a shock to Grand Trunk stockholders themselves, and, in fact, to all investors in Canadian enterprises. Even the very moment chosen, namely, the period of a great war, which must have materially affected the fortunes of the railways concerned, makes the proposal the more extraordinary. The terms of purchase will indeed have to be liberal to warrant the transaction."—*Morning Post*.

"If the Canadian Government decides to buy the Grand Trunk it must pay a fair price for it. The company has rendered immense services to Canada, and though it was very badly financed thirty to forty years ago, it cannot be alleged that the shareholders have received an excessive return in

ANSWERS TO CORRESPONDENTS.

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The fullest particulars of special investment opportunities in Canada mentioned from time to time in the column headed "Investment Notes and Opportunities" are supplied on request to readers who are annual subscribers.

Enquiries by telegram in regard to new issues can be made if a reply is prepaid, but this privilege is extended only to annual subscribers.

FINANCIAL AND REAL ESTATE.

P. B. M. (York).—The most recent quotation we have is Preferred 50-55. Common 22, at which prices transactions took place early in April.

J. K. (Glasgow).—We believe that your remarks correctly summarise the situation. The inference is that the directors think it necessary to maintain great strength in liquid assets in view of possible future contingencies. The absence of any official statement in regard to the dividend policy has been the subject of some little comment.

RAILWAY.—We understand that the application for a receivership for the Central Railway of Canada has been refused, the company being given until July 1 to proceed with its scheme for arranging with its creditors. The suggestion is that the creditors shall be paid in six per cent. income bonds, the interest on which would be paid when the profits, after payment of interest on the first mortgage bonds, are sufficient for the purpose. It is proposed that the bondholders shall hold over all coupons until January 1, 1921, and then receive first mortgage bonds for their full amount. Meanwhile, it is stated that U.S. interests are negotiating for securing the control of the company by the purchase of the bondholders' interests.

GENERAL.

G. P. (York).—When marriage has taken place more than twenty days after enlistment, separation allowances are only paid in special cases.

SERGEANT.—The Dominion Government Land Settlement Bill for returned soldiers, introduced by the Minister of the Interior on Tuesday, provides for the setting aside of special tracts of the Dominion Crown Lands of Western Canada, which will be divided into homesteads of 160 acres. One homestead will be granted to any returned soldier. It provides for the granting of loans up to \$2,000 to soldiers. Provision is also made for free agricultural instruction for soldiers inexperienced in farming. A permanent Land Board will administer the Act. All soldiers, whether of Canada, Great Britain, or any Oversea Dominions, will be entitled to the benefits of the Act.

* *

Miss Iris Viney is to give a vocal recital at the Wignmore Hall, W., next Saturday afternoon, with Mrs. J. N. Justin as accompanist.

On Thursday a violin recital was given at the Eolian Hall, W., by Francesco Vigiliani, assisted by Miss Hilda Mulligan (soprano), with Mr. F. B. Kiddell at the piano.

ENQUIRY COUPON.

"CANADA," No. 592. May 12, 1917.

This coupon must be cut out and enclosed with all letters of enquiry, except those from annual subscribers.

WHEAT SPECULATION.

In the Dominion House of Commons last Saturday, Sir Thomas White, Minister of Finance, stated that the wild speculation in wheat on the Winnipeg market was due, unintentionally, to purchases made by an agent of the British Government, which resulted in vendors not having sufficient to fill May contracts. The British Government had been asked to accept a lower grade of wheat, of which there was an abundant supply, to complete these contracts and thus relieve the situation.

* *

POTATO SURPLUS IN CANADA.

Replying in the Dominion House of Commons, to a complaint regarding the scarcity and high prices of potatoes in Ontario, the Hon. M. Burrell, Minister of Agriculture, said it had been ascertained that on April 15 there was a surplus of 1,000,000 bushels over all domestic requirements. The surplus (says Reuter) was held in Prince Edward Island, New Brunswick, and Alberta.

* *

CANADIAN CATTLE EMBARGO.

A resolution, proposed by Mr. Schaffner, the Conservative member for Souris, Manitoba, urging that steps should be taken to secure the removal of the British embargo on the importation of Canadian cattle, has been unanimously adopted by the Dominion House of Commons (says the *Morning Post*).

The Hon. Martin Burrell, Minister of Agriculture, stated that Sir Robert Borden had taken to England a complete memorandum on the embargo question, and that he was negotiating with the British Government for the removal of the restriction.

* *

GAIETY THEATRE.

"Theodore & Co.," the musical play, continues to attract full houses, and Mr. Leslie Hewson is particularly popular with Canadian soldiers.

* *

DUKE OF YORK'S THEATRE.

"Daddy Long Legs," with Miss Renée Kelly in her splendid impersonation of "Judy Abbott," continues to be enthusiastically received. There is a daily matinee at 2.30, but no evening performances on Mondays and Tuesdays.

* *

The Canadian-West Indian trade agreement has proved effective in increasing the volume of trade exchanges between Canada and the West Indian Colonies. Its effect is particularly noticeable as regards imports of Canadian produce into the West Indies.

CANADIAN PACIFIC RAILWAY.
Annual General Meeting.

At the annual general meeting of the shareholders of the Canadian Pacific Railway Company, held in Montreal on May 2, the report of the directors was unanimously adopted.

The special general meeting called for the purpose of considering the issue of collateral trust bonds was adjourned until August 13 next.

In moving the adoption of the annual report, the President, Lord Shaughnessy, said:—

"The revenue statements are very satisfactory indeed. The earnings were much better than we had reason to anticipate in October last; but I am afraid that the substantial advance in wages, due in a large measure to the shortage of labour, and the abnormal increase in the price of fuel and of all the other articles that we find it necessary to purchase, will have an important bearing on the working expenses in future.

"Since the close of the half year, under an agreement with the Imperial Government, 4 per cent. consolidated debenture stock to the amount of \$40,000,000 which the company was empowered to issue and you had authorised, was issued and loaned to the Imperial Treasury for a maximum period of five years at a premium of $\frac{1}{2}$ per cent. per annum over the interest payable on the stock. Provision is made in the agreement for the sale to the British Treasury of this stock, in annual instalments, should the company require money for any of its purposes in Great Britain; and the Treasury reserves the right to purchase all or any of the stock, during the five years, at the price of 80 per cent. of its face value. The by-law passed by the directors giving effect to the transaction will be submitted for your sanction.

The Treasury and C.P.R. Bonds.

"The plan formulated at the request of the Lords of His Majesty's Treasury for creating and selling Collateral Trust Bonds of the company to the amount of about \$199,000,000, against Debenture Stock and other securities of the company and its leased lines to be deposited by the Imperial Treasury, fully described in the annual report and in the circular to the shareholders, has, because of financial negotiations and arrangements resulting from the participation of the United States in the European War, been abandoned for the present at any rate. In order, however, that the company may be in a position to co-operate should the occasion arise hereafter, it is proposed, at the instance of the Chancellor of the Exchequer, to ask the Parliament of Canada to grant the statutory powers for which application has been made; and the special general meeting will, with your consent, be adjourned to a later date. The willingness of the company to lend its name and credit to the Imperial Treasury in connection with financial operations at this juncture is keenly appreciated; and I am asked by the Chancellor of the Exchequer to convey to you the thanks of the Imperial Government for the important assistance that you are ready to give."

A dividend of $2\frac{1}{2}$ per cent. on the Common Stock was declared for the quarter ending March 31 last, being at the rate of 7 per cent. per annum from revenue and 3 per cent. per annum from special income account.

* *

Mr. Thomas Findlay has been appointed president and general manager of the Massey-Harris Company in succession to the late Sir Lyman Melvin Jones.

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Railway Amalgamation and Nationalisation.

Commission's Recommendations and Criticisms on Grand Trunk, Grand Trunk Pacific, and Canadian Northern.

The Royal Commission consisting of Sir Henry Drayton, chairman of the Railway Commission of Canada, Mr. W. M. Acworth, of London, and Mr. A. H. Smith, president of the New York Central Railroad, appointed to enquire into the subject of railways and transportation, has made a report to Parliament.

Sir Henry Drayton and Mr. Acworth recommend (says Reuter's Ottawa correspondent) that the Grand Trunk, the Grand Trunk Pacific and the Canadian Northern Railways, also the Intercolonial Railway and the National Transcontinental Railway, be merged into one system, owned by the Canadian Government and operated by five Commissioners to be appointed by Parliament.

A minority report by Mr. Smith disagrees with the policy of public ownership, which, he says, would add \$1,000,000,000 to the debt of Canada and would constitute an unfair competitor to the Canadian Pacific Railway, which is one of the great successful railways of the world.

G.T.R. Management.

The majority report criticises the management of the Grand Trunk Railway from London, and adds: "We are forced to the conclusion that the control of an important Canadian company should be in Canada; but this cannot be secured as long as the Grand Trunk is owned by shareholders in England. We have come to the conclusion, therefore, that the control of the Grand Trunk and Grand Trunk Pacific should be surrendered into the hands of the people of Canada, and that the Chairman of the Grand Trunk should be informed that this is the only condition on which the Government would be prepared to relieve the company of the obligations which the company has incurred in respect of the Grand Trunk Pacific."

The report urges quick action, pointing out that the Canadian Northern Railway is giving an inadequate service to the grain growers of the West, and that the Grand Trunk is short of goods vans in the East, failure to supply which will result in a coal famine next winter.

Mr. Smith recommends Grand Trunk shareholders to give up their dividends for the present and apply the earnings to the betterment of the road, while the Government will relieve the company of the financial burden of the Grand Trunk Pacific. He also recommends them to let the Grand Trunk operate its own eastern lines and those of the Canadian Northern Railway in the East while the latter operates its own Western lines and those of the Grand Trunk Pacific in the West, both companies to be financially aided by the Government.

Railway Finance.

The Montreal correspondent of the *Morning Post* gives more details regarding the financial references in the report. The majority report, he says, places total aid given and investments in railways by the country at \$968,000,000.

The Grand Trunk Railway Company is found to be liable as guarantor for Grand Trunk Pacific issues and loans amounting to \$97,000,000 in addition to having advanced \$26,000,000 to the same undertaking. The grounds advanced by the Grand Trunk Railway some time ago for the nationalisation of the Grand Trunk Pacific line are rejected. The Commissioners find the Grand Trunk Railway

requires over \$51,000,000 to meet the requirements of its own business, and state that this condition would not have arisen had the Board been in Canada.

Regarding the Canadian Northern Company, the report finds that the working of the system during the year ended last June resulted in a deficit of \$5,000,000. The shareholders in the company have no equity on the ground either of cash put in or physical reconstruction or saleable value as a going concern. Of \$370,000,000 possibly put into the undertaking \$298,000,000 has been provided by public credit or subsidy.

These roads, linked with the National Transcontinental and Intercolonial, constitute the world's largest system except that of Germany, state the two Commissioners. The amalgamation would obviate an enormous waste in duplication if the Western lines are completed independently, and will ultimately produce favourable financial results. They suggest the working of the system by five trustees, consisting of three railway experts, one representative of the employees, and one business man, exercising full control free from any political interference.

Railway Duplication.

Mr. Smith, in the minority report, advises the nursing of necessitous roads by the Government until they become self-supporting, which he believes will be the case in the near future. He finds that a serious fault in past Government policy was the encouraging of railway duplication in fields unable to support one line, and he suggests a corrective policy even to the extent of abandoning useless property. Further, he advises State control of new construction, expresses the opinion that there was insufficient business to justify the outlay on the Grand Trunk Railway, and that the Grand Trunk line would be made profitable if relieved of its responsibility to the Grand Trunk Pacific line, and states that the Canadian Northern line is well built, but that its extension to Eastern Canada was unwise.

STATEMENT BY G.T.R. PRESIDENT.

Mr. E. J. Chamberlin, President of the Grand Trunk Railway system, in an interview with Reuter's Montreal correspondent, said with regard to the majority report:—

"I am extremely surprised at some of the statements made in the report with regard to the position of the Grand Trunk Railway Company of Canada, which, with all respect to the Commissioners who have signed the majority report, I am compelled to say are both inaccurate and misleading. So far as that company is concerned, its credit at the present time is high and its financial position not at all as stated in the report. During the past five years the Grand Trunk Railway has borrowed in New York for capital purposes over \$15,000,000, and had it not been for the war, which has created such abnormal conditions, further capital would have been procured and expended if prices of materials had been

satisfactory and deliveries had been obtainable. In view of the statements contained in the report, which are calculated to impair the credit of the company, I think it only just to holders of Grand Trunk securities that they should be assured of the absolute safety of their investment. At a later date a full statement with regard to the company's position will be made."

CANADIAN NEWSPAPER COMMENT.

The comment of the newspapers is favourable to the proposal of the majority report, according to the Toronto correspondent of the *Times*, who adds: "Some argue, however, that the Canadian Pacific should also be taken over by the Government. I have reason to think that the Government is favourable to the majority report, but is awaiting the return of Sir R. Borden and further manifestation of the feeling of the people when the proposals have been fully examined and understood."

THE CANADIAN NORTHERN.

A report upon the affairs of the Canadian Northern Railway, by Messrs. E. F. Loomis, president of the Lehigh Valley Railway Company, and J. W. Platten, president of the U.S. Mortgage and Trust Company, has been issued. The opinion is expressed that the capital now invested in the property has been secured economically and expended wisely, and that the railroad could not be duplicated for anything like its cost.

Calgary and Edmonton Land.—The land sales for April aggregated 2,400 acres, at an average price of \$8.24 per acre. Special sales, 420 acres, at \$36.56 per acre.

Manufacturers' Directory and Buyers' Guide.

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CANADIANS IN LONDON.

Arranged Alphabetically.

The following are the names of those Canadians who have registered during the week ending May 1 at the above-mentioned offices; also at the Canadian Pacific Railway, 62-65, Charing Cross, S.W.; at the Grand Trunk Railway, 17-19, Cockspur Street, S.W.; at the Montreal Star, 17, Cockspur Street, S.W.; and at the Dominion Bank, 75, Cornhill, E.C.

A.
Arden, Mrs. Z. E. Victoria, B.C.—113, Albany Street, Regent's Park.
Anclifer, Lieut. J. U.—Graywood, Haslemere.

B.
Bagnall, Mrs. A. M. and Arthur, Vancouver, B.C.—National Hotel.
Blair, F. J. Toronto—Royal Overseas Officers' Club.

Book, Mrs. Archibald B., Winnipeg—St. Helier, Cromborough.
Boyd, Capt., C.A.M.C.—No. 3 London General Hospital.

Bransford, Sec. Lieut. F. M., Toronto—Thackeray Hotel.
Barton, Lieut. W. J.—Overton, Flintshire.

C.
Cameron, Capt. N. B. M.—15, Ruskin Mansions, Queen's Club Gardens, W.14.
Cauchon, Capt. and Mrs. J. E., Edmonton—20, Kensington Gardens Square, W.

Clark, Lieut. C. Stuart—Royal Overseas Officers' Club.
Clark, Miss Ida, Halifax—35, Loinsier Square, W.

Cockburn, Lieut. R. M.—c/o Bank of Montreal.
Coe, Capt. G. W.—Royal Overseas Officers' Club, Pall Mall.

Cooper, Lieut. and Mrs. W. B., Winnipeg—6, Wellington Terrace, Sandgate.
Cornack, Lieut. J., Winnipeg (Seaford Highlands)—Mandeville Place, Kensington.

Crowell, Sec. Lieut. C. W., Nova Scotia—34, Bedford Place.
Crowell, Capt. Harvey, Halifax—3rd London General Hospital.

Curran, Capt. W. H., Orillia, Ont.—44, Prince's Gardens, S.W.

D.
Dennett, Capt. W. B. Mac (C.A.M.C.)—H.M.H.S. Letitia.

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E.
Elliot, G. A. E. Nelson—Weston Favell Hospital, Northants.
Endicott, Capt. R. O. M., Vancouver, B.C.—Royal Overseas Officers' Club.
Eville, Lieut. C. K., Halifax—c/o Nova Scotia Office.

F.
Fielding, Lieut. E. L.—115, Abbey Road Mansions, N.W.
Fordham, Mrs. J. T., Vancouver—253A, St. James's Court, S.W.

G.
Gage, Lieut. R. E., Vancouver—Maeson, Llandudno.
Giles, Capt. Gordon, Halifax—Royal Overseas Officers' Club.

Goodland, Maj. H. T., Chilliwack—26, Westminster Mansions, S.W.
Grabbe, Major F. O.—c/o Union Bank of Canada, Haymarket.

H.
Hallett, Lieut. Com. G., Nelson, B.C.—Arlington Lodge, Bassett, Hanls.
Harris, Major G. M.—54, Upper Berkeley Hotel.
Hington, Lieut. R. B.—Felix Hotel, Jermyn Street, S.W.

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K.
Kelsall, Clara B., Toronto—Sussex House, Slough.
Keat, Lieut. E. (C.E.)—Imperial Hotel.
Knight, Lieut. S. F., New Westminster—Strand Palace Hotel.

L.
Lambert, A., Petrols, Ont.—Covent Garden Hotel.
Lewerke, C., Vancouver, B.C.—51, York Road.

Lindsay, Lieut. C. E., Victoria—Waldorf Hotel.
Lowther, Lieut. H., Vancouver—47, Thredneedle Street, E.C.

M.
Macpherson, Mrs. B., Vancouver—26, Avenue Road, N.W.

MacKenzie, Mrs. Kenneth, Halifax—18, Grosvenor Gardens, S.W.
Major, Lieut. C. F., Halifax—Royal Overseas Officers' Club.

Moncrieff, Major G. E., Petrols, Ont.—Strand Palace Hotel.
McDermid, Lieut. C. C.—Regent Palace Hotel.

McEwen, Major A. B.—55, Trinity Street, Edinburgh.
McLachie, Capt. Frank G., Toronto—2, Waverton Street, Mayfair.

Morwick, Lieut. and Mrs. H., Hamilton, Ont.—"Antique House," Milford, Surrey.

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Melvor, Major and Mrs. Kitson, Winnipeg—143, Lauderdale Mansions, Malda Vale.

McDermid, Jos., Petrols, Ont.—Covent Garden Hotel.
Morin, Leon—New York Hotel, Great Russell Street.

Moresau, Lieut.-Col. Geo. W., Donkton, N.B.—33, Upper Bedford Place, Russell Square.
McKay, Major W. M., Vancouver, B.C.—Royal Overseas Officers' Club.

O.
Owen, Capt. G., R.F.C., Annapolis—Savoy Hotel.

Phelan, H. L., Vancouver, B.C.—Royal Overseas Officers' Club.
Pittman, Major B. G., Winnipeg—86, Guilford Street.

Portinger, Lt.-Col. E., Victoria—Heytesbury, Wilts.
Reid, Mrs. J., Vancouver—Hotel Somerset, W.

Ross, Lieut.-Col. Lorne, Victoria, B.C.—Junior Army and Navy Club.
Ritson, C. F., Vancouver, B.C.—Cox's Hotel.

S.
Scotchard, Mrs. A. B. and Miss M. B., London.
Ont.—Palace Hotel, Bedford Avenue.
Schaefer, F. O., Halifax—262, Hornsey Road, N.

Snell, Mrs. Herbert, Moose Jaw—Oak Cottage, Haslemere.
Smith, Lieut.-Col. D. King, C.A.M.C., Toronto—Carlton Hotel.

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T.
Turner, Mrs. B. Mackay, Ganouque, Ont.—20, Kensington Gardens Square, W.

V.
Van Petten, E. J.—No. 4 General Hospital.

W.
Wallace, Lieut. N. Clarke—1st London General Hospital.
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Walwyn, Major W. M.—Hotel Rubens.
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Walker, Lieut. J. J.—Carlton Hotel.
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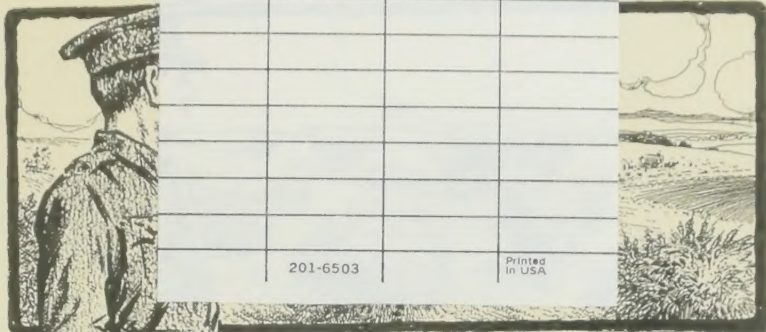
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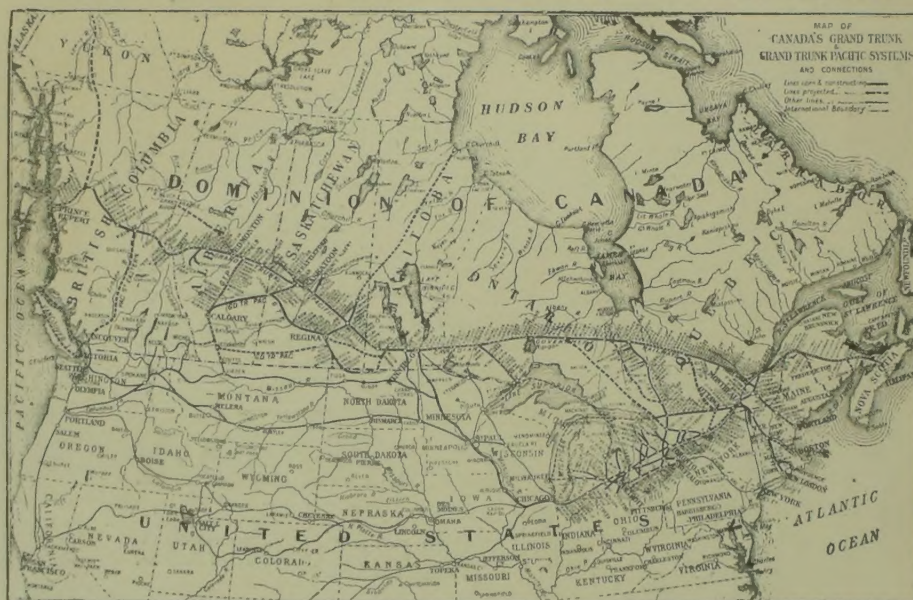
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